

**EXHIBIT A**

**Detailed Time Entries**

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			HOURS
12/28/2010	EML	Telephone conference call with J. Knauer, Trustee for ELC, and J. Carr, T. Hall and D. DeNeal of Baker and Daniels regarding critical action items which need to be addressed on an expedited basis.	1.00
12/29/2010	EML	Telephone conference call with J. Knauer, Trustee for ELC, and members of Baker and Daniels including J. Carr, T. Hall and D. DeNeal regarding discussion of strategy as to related entities and addressing upcoming hearing deadlines.	1.30
	EML	Prepare summary information for presentation to Baker and Daniels pertaining to representative transactions between related entities, which represent unsubstantiated transactions, as well as representative transactions with affiliates in which asset value of ELC has been depleted.	3.00
12/30/2010	EML	Prepare for telephonic conference call with Baker and Daniels including distribution of relevant source documents and summary of branch and other account activity for their review pertaining to ELC asset erosion.	1.00
	EML	Telephone conference call with J. Knauer, Trustee of ELC, C. Pierce, T. Hall and R. Stanley of Baker and Daniels regarding history of case, missing assets of ELC and strategy related to recovery thereof.	2.00
	CMP	Prepare schedules summarizing the bad acts in receivables and inventory, as well as branch activity.	0.80
	CMP	Call with Trustee, L. Lynch and counsel from Baker Daniels regarding possible litigation, entity lists and relationships and potential litigation targets.	2.00
01/04/2011	EML	Meeting with J. Carr, T. Hall and R. Stanley of Baker & Daniels, and J. Knauer, trustee for ELC, regarding case debriefing including identification of potential high value insiders including paperwork support regarding missing bank deposits, discussion and identification of notes receivable to related parties and collection profile behind same, identification of cattle to be sold and suggested process behind same, identification of open forward purchase contracts and economic value of down money associated with same and form of documentation supporting said contracts.	6.80
	EML	Prepare summary notes of case history in order to transmit same to Baker & Daniels.	1.00
	CMP	Prepare open item list for Jim Knauer for discussion today.	0.20

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			HOURS
01/06/2011	EML	Telephone conference call with J. Knauer, trustee of ELC, T. Hall and J. Carr of Baker & Daniels, C. Pierce and P. O'Malley of DSI regarding litigation strategy funding proposal recommendation to R. LaTour of Vorys.	1.00
	CMP	Telephone call with the Trustee, Baker & Daniels and the DSI team regarding the litigation budget and next week's hearing.	1.00
01/10/2011	EML	Prepare summary outline of case notes for transmittal to Baker and Daniels.	0.50
01/14/2011	EML	Meeting with T. Hall of Baker and Daniels to discuss current case issues including the 13-week budget, contracts with Superior and pending litigations.	1.00
	PJO	Telephone conversation with T. Hall and L. Lynch regarding issues pending and different legal theories on lien rights.	0.50
01/19/2011	EML	Telephone conference call with T. Hall and J. Carr of Baker and Daniels, J. Knauer, Trustee of ELC, and P. O'Malley and C. Pierce of DSI to discuss the current case task list and additional information required including production of further records relating to East West Trucking and methodology for assigning values on forward contracts.	2.00
	CMP	Conference call with Baker and Daniels regarding the forward contracts, interpleader investigation and other items requiring their attention.	2.00
	PJO	Telephone conference call with J. Knauer, L. Lynch, C. Pierce and counsel from Baker Daniels to discuss status of work plan, prioritize tasks and assign responsibility including lengthy discussions of the disposition of the forward contracts.	2.00
01/21/2011	EML	Telephone call with T. Hall regarding workproduct deliverables in advance of the conference call.	0.20
	EML	Prepare summary of task list and attend to distribution of information referred to therein.	0.70
	EML	Telephone conference call with J. Knauer, Trustee, T. Hall, J. Carr and R. Stanley of Baker and C. Pierce of DSI regarding open contract, required information from for TPG examination and ELC documentation support for three separate account debtor files, Nu Technologies, Ron Crocker and K. Varner.	1.50
	CMP	Prepare for upcoming conference call with Baker Daniels and the Trustee.	0.50
	CMP	Attend call with Baker Daniels and the Trustee regarding the forward contracts, Tommy Gibson's 341 hearing and the debrief of the East West Trucking deposition yesterday.	1.50
01/24/2011	EML	Prepare and distribute work list for the current week.	0.50
	EML	Prepare summary file of persons of interest for Baker and Daniels to process for further action.	0.30
01/31/2011	EML	Telephone conference call with T. Hall, J. Carr, B. Stanley, D. DeNeal of Baker and J. Knauer, Trustee for ELC, regarding case update on forward contracts, account notice letters and general asset collection efforts.	1.20

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02/01/2011	EML	Telephone conference call with J. Knauer, Trustee, T. Hall, D. DeNeal, B. Stanley and J. Carr regarding case project management tasks and completion of same.	0.80
02/03/2011	EML	Telephone call with T. Hall of Baker and Daniels regarding open contracts, proposed meeting with Superior and discussion of high value collection targets at ELC.	1.00
02/11/2011	CMP	Telephone status conference call with Liz Lynch, Jim Knauer and counsel.	1.50
	EML	Telephone conference call with J. Knauer, Trustee, T. Hall, J. Carr, R. Stanley and C. Pierce of DSI regarding open case issues including Nu Technologies and Torrington accounts receivable letters from counsel, Superior's actions relating to the ELC accounts receivable collections and the need for release letters for certain account receivable customers.	1.50
02/15/2011	EML	Telephone conference call with J. Carr, T. Hall, R. Stanley and D. DeNeal of Baker, and J. Knauer, trustee, and C. Pierce regarding collection of accounts receivable and outstanding issues relating to forward contracts and assignment claims associated therewith.	1.50
	CMP	Telephone conference call with the Trustee, L. Lynch and Baker & Daniels team to discuss open items and assign projects to the various members.	1.50
02/25/2011	EML	Prepare agenda for meeting next Wednesday at Baker in Indianapolis.	0.50
03/02/2011	AJO	Prepare count of notice parties per request of P. O'Malley.	0.50
	PJO	Telephone conference call with T. Hall, L. Lynch and representatives from BMC regarding estimated cost to provide noticing services.	0.30
	EML	Telephone call with T. Hall and P. O'Malley and representative from BMC Group regarding cost to provide noticing services.	0.30
03/03/2011	EML	Meeting with T. Hall and J. Carr of Baker, J. Knauer, trustee, and P. O'Malley of DSI regarding establishing value ranges for non-current asset collection activities and confirming settlement strategy with C & M, Baca and Nu Technology.	2.70
	PJO	Meeting at the offices of Baker & Daniels with J. Knauer, L. Lynch, T. Hall and J. Carr to discuss the estimate of potential recoveries by category and the professional fee budget.	2.70
03/10/2011	EML	Telephone conference call with J. Carr, T. Hall and W. Ponader of Baker, J. Knauer, Trustee, regarding hearing tomorrow and information needed.	1.10
03/16/2011	EML	Telephone conference call with J. Knauer, trustee, J. Carr, R. Stanley and T. Hall of Baker regarding case status update and action items.	1.50
	EML	Meeting with C. Pierce to review status updates on action items	

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			HOURS	
		related to DSI on agenda for meeting with Baker.	1.00	
	CMP	Meeting with Liz Lynch to review the "legal team" action item schedule and produce our action item list.	1.00	
04/12/2011	EML	Telephone conference call with J. Carr, T. Hall, R. Stanley and D. DeNeal of Baker and J. Knauer, trustee, regarding open case issues including checks from Royal Beef to S. Gibson, call to valuation companies regarding Cattlemen's and billing of unbilled accounts receivable.	1.50	
04/22/2011	EML	Telephone conference call with Baker & Daniels, J. Knauer, trustee, and P. O'Malley regarding critical follow-up issues and status meeting.	0.40	
	PJO	Conference call with J. Knauer, J. Carr, T. Hall and L. Lynch to discuss current case status and continuing issues with various sale contracts.	0.40	
04/25/2011	EML	Prepare work list agenda for review with the B&D team and J. Knauer later today.	1.40	
	EML	Meeting with R. Stanley, T. Hall, J. Carr, D. DeNeal and K. Toner of Baker & Daniels, J. Knauer and P. O'Malley regarding next steps in recovery actions related to preferences, accounts receivable and other insider transactions.	3.50	
	PJO	Meeting at the offices of Baker & Daniels in Indianapolis to discuss status of the case and litigation strategy (O'Malley attended portion).	3.50	
04/26/2011	EML	Telephone call with P. O'Malley to discuss the updated DSI work list.	0.40	
	EML	Prepare updated work list for ELC's staff and DSI based upon meeting at Baker & Daniels on Monday.	0.70	
	PJO	Telephone conversation with L. Lynch regarding DSI's work plan for tasks defined in yesterday's meeting with the trustee and his counsel.	0.40	
		Case Administration/General	67.10	26,973.00
12/28/2010	EML	Review draft motions relating to appointment of DSI as financial advisor to Trustee.	0.60	
	PJO	Review and comment on Motion To Approve Employment of DSI as Consultant To The Trustee, as well as on the L. Lynch supporting affidavit.	0.40	
	PJO	Draft engagement letter and revise based on comments received from L. Lynch.	1.00	
	PJO	Update information on qualifications of DSI and support for retention.	0.30	
12/29/2010	EML	Prepare changes to application to hire DSI as financial advisor to trustee and distribution of same to D. DeNeal of Baker and Daniels.	0.20	
	PJO	Review and revise the draft affidavit by L. Lynch in support of retention of DSI by the Trustee.	0.80	
12/30/2010	EML	Review changes to affidavit and discussions with P. O'Malley		

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			HOURS	
		regarding same.	0.40	
02/24/2011	PJO	Preparation of the January fee statement.	1.00	
02/25/2011	PJO	Preparation of the January fee statement.	2.00	
03/04/2011	PJO	Review of February fee statement.	0.50	
03/31/2011	PJO	Continue review of the February fee statement.	2.00	
		Fee Application/Client Billing	9.20	4,705.00
12/29/2010	CMP	Preparation of a professional fee budget.	0.80	
01/03/2011	CMP	Prepare this week's cash requirements and organize files for 2011 for the trustee's accounts.	1.50	
01/05/2011	CMP	Update accounting records for the receivership to reflect reconciling items from the bank statement including returned checks, bank charges and ADP charges, record trustee account deposits and reformat the budget-to-actual report to reflect both estates and the 13-week forecast.	1.60	
01/07/2011	CMP	Prepare the updated budget for next week, update Quicken for this week's cash activity, prepare bank deposit and prepare reports.	0.90	
01/10/2011	EML	Review budget-to-actual model and make comments thereto.	0.40	
	CMP	Revise weekly budget presentation.	1.50	
01/11/2011	CMP	Prepare summary of DSI budget and actual fees and update budget through April 2011.	0.80	
	CMP	Continue updating and rolling forward the budget-to-actual and prepare weekly cash disbursement estimate.	1.10	
	EML	Review receipts from inventory sales and reconcile same to escrow and operating accounts.	0.40	
	EML	Discussion with C. Pierce of DSI regarding impact on budget of motions on cattle sales and release motions.	0.30	
01/12/2011	CMP	Update cash receipts and disbursements budget, assuming all cash from receivables and sales are escrowed until reconciliation has taken place.	2.20	
	CMP	Set up QuickBooks for the Trustee and enter disbursements.	1.20	
	CMP	Meeting with Jim Knauer regarding the forward contracts information needed for the website.	0.10	
	CMP	Install software for check writing and printing, print checks for Jim Knauer's signature and train Donna Good on the process for preparing disbursements using QuickBooks.	2.00	
01/13/2011	AJO	Deposit checks at bank.	0.60	
01/14/2011	EML	Telephone call with T. Hall of Baker and Daniels and P. O'Malley of DSI regarding 13-week budget and potential offsets to collected accounts receivable.	0.50	

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			HOURS
	EML	Review the new 13-week budget assumptions regarding time and extent of anticipated cash collections and incurrence of professional fees.	0.40
	PJO	Review and revisions to the 13-week budget of cash receipts and disbursements.	0.80
01/17/2011	CMP	Review the latest working draft of the 13-week budget.	0.40
	PJO	Prepare analysis of actual-to-budget cash receipts and disbursements for the week ended January 14, 2011.	0.60
	PJO	Revisions and refinement to the 13-week cash receipts and disbursements budget.	0.70
	PJO	Draft assumptions for the 13-week cash flow projections.	0.40
	PJO	Prepare schedule of cash receipts to-date with attempt to identify those proceeds that creditors may have competing claims.	1.20
01/18/2011	PJO	Review cash remittances received today.	0.30
	PJO	Update listing of cash receipts received to-date and continue identification of those amounts that may be claimed by unpaid producers.	0.70
01/19/2011	CMP	Research the stop payment check that was debited against the Trustee's account which is related to the insurance on the building at 135 W. Market St.	0.30
	PJO	Update DSI's budget to differentiate tasks between "must do" and "may do".	0.80
	PJO	Begin updating the liquidation analysis including review of accounts receivable collections.	0.90
01/20/2011	PJO	Update analysis of potential recoveries based upon sale of inventory, collection of accounts receivable and disposition of other assets.	1.60
01/24/2011	EML	Review the budget needs for week of 1/24/2011 versus 1/17/2011 and submit questions regarding same to C. Pierce for review and response.	0.20
01/25/2011	CMP	Prepare analysis of actual spending to approved budgets.	0.60
01/26/2011	CMP	Make deposits and send recording information to Heather Schuyler for posting and discuss the status of the payroll wire and the cash receipts and disbursements.	0.50
01/27/2011	CMP	Review open payables and request Heather Schuyler prepare checks for trustee's disbursements.	0.20
	CMP	E-mail to Heather Schuyler regarding today's deposit of cattle sales.	0.20
01/31/2011	CMP	Prepare package of information for Heather Schuyler regarding the disbursements that need to be made this week, calculated the 4th Quarter U.S. Trustee's fee and modify the budget for an increased amount.	0.50
	CMP	Prepare budget for the week ended February 4, 2011.	0.30

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		HOURS
02/01/2011	CMP Prepare deposits and update accounting records.	1.20
	CMP Update Quicken after receiving information from Heather Schuyler on the past month's activity and discuss with Heather, J. Knauer's assistant.	0.80
02/02/2011	CMP Reconcile bank accounts and prepare budget-to-actual reporting for the weeks ended January 21st and 28th.	1.40
02/03/2011	CMP E-mail exchange with Heather Schuyler regarding bills that need to be paid in her absence.	0.10
02/04/2011	CMP E-mail to James Knauer regarding download of bank statements.	0.20
02/08/2011	CMP Update budget-to-actual for the weeks ended of January 28th and February 4th and realign accounts to accommodate additional activity in the escrow account.	2.20
	CMP Record today's deposits and disbursements.	0.20
	EML Review budget for this week and modify same for approval by Fifth Third.	0.20
02/09/2011	CMP Add transactions from last week to the actual-to-budget for the week ended February 4, 2011.	0.40
	CMP Meeting with Alan Omori, Liz Lynch, Pat O'Malley to discuss the liquidation analysis for the accounts receivable, what categories are appropriate, and what the criteria are for knowing what underlying suppliers have been paid and have offsetting payables.	0.50
	CMP Prepare the liquidation analysis of the accounts receivable, categorizing each invoice into the appropriate category and then determine whether there was a setoff and if the underlying supplier invoice has been paid.	2.10
	CMP Meeting with Liz Lynch and Pat O'Malley regarding the form of the summary of the accounts receivable liquidation analysis.	1.30
	CMP Meeting with Pat O'Malley and Liz Lynch regarding the Atkinson Livestock receivable and the evidence that indicates that Atkinson was complicit in the check kiting in June 2010.	0.50
	EML Meeting with P. O'Malley and C. Pierce of DSI regarding creating update to liquidation analysis for lenders.	0.50
	EML Meeting with P. O'Malley and C. Pierce regarding updated liquidation analysis.	1.30
	PJO Review and revise reporting of actual cash receipts and disbursements compared to budget for the weeks ended January 21st, January 28th and February 4th.	0.80
	PJO Analysis of outstanding accounts receivable to classify them into similar buckets for evaluating values that may be realizable.	1.50
	PJO Meeting with L. Lynch and C. Pierce to discuss evaluation of accounts receivable and realization value by category of asset.	1.30
	PJO Meeting with L. Lynch and C. Pierce to discuss approach for preparing an updated liquidation analysis.	0.50
02/10/2011	CMP Prepare schedule and copies of invoices for payment and send	

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			HOURS
		to Heather Schuyler for payment.	0.20
	EML	Review update to liquidation analysis and compare same to those prepared at earlier points in order to assess asset migration characteristics and update values based on updated information.	1.20
	EML	Prepare final updates to liquidation analysis to reflect changed values for other asset classes based upon updated valuation work related to same.	0.50
	EML	Prepare modifications to liquidation analysis on ownership interests.	0.40
	EML	Prepare modifications to liquidation budget reflecting reduced cash balance from disbursement activity and professional fees.	0.40
	PJO	Continue review and revision to the updated liquidation analysis.	1.50
02/14/2011	CMP	Prepare weekly budget for Fifth Third, update accounting for transactions which the trustee's office prepared and request banking information from trustee's office.	1.40
02/15/2011	EML	Meeting with P. O'Malley and C. Pierce of DSI regarding finalization of 13-week budget to be provided to the lenders tomorrow.	1.00
	PJO	Update weekly budget to include actuals through February 11th and project through May 6, 2011.	0.70
	PJO	Meeting with L. Lynch and C. Pierce to review draft budget and revise based upon discussions with them.	1.00
	CMP	Prepare budget-to-actual for the past three weeks, update bank reconciliation, update deposits and disbursements.	0.80
	CMP	Meeting with Pat O'Malley and Liz Lynch regarding 13-week budget.	1.00
02/16/2011	EML	Review 13-week budget, liquidation analysis and fee escrow accounting prior to the bank's conference call discussion of same.	1.00
	EML	Review and comment on liquidation budget changes.	0.20
	EML	Review of changes to format to liquidation budget prior to final submission to lenders.	0.50
	PJO	Update liquidation analysis and the 13-week budget and prepare handouts for the upcoming lender call.	1.20
	PJO	Continue to refine the budget and liquidation analysis based upon further questions raised by the lender group and prepare revised handouts.	2.50
	AJO	Prepare deposits to escrow and operating accounts; request B. Royalty to take deposits to the bank.	0.20
02/18/2011	EML	Telephone call with W. Ponader of Baker regarding 13 week budget for Baker & Daniels.	0.30
	AJO	Prepare deposit for escrow checks received; request B. Royalty to deposit checks at the bank.	0.30
02/21/2011	CMP	Prepare bank deposit, enter checks in Quicken.	0.70
02/22/2011	EML	Telephone call with W. Ponader of Baker regarding new 13-week budget format.	0.30

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		HOURS
	CMP Prepare list of bills to pay for Heather Schuyler and request wire for utility deposit.	0.30
	CMP Telephone call with ADP and the trustee's office to settle the arrangements for ADP wire from the trustee's own computer, e-mail to trustee with wire instructions.	0.40
	PJO Continue preparation of DSI's weekly fee budget categorized into "must" and "may" do projects.	0.60
02/23/2011	EML Meeting with P. O'Malley regarding methodology to be used for incorporating DSI 13-week budget information into Baker & Daniel's format.	0.30
	CMP Prepare bank reconciliations for checking and escrow accounts, organize files and print reports.	1.10
	PJO Meeting with L. Lynch to discuss method to be used for preparation of budget.	0.30
	PJO Review cash collections activity over the past two weeks.	0.30
02/24/2011	EML Evaluate source of hold placed on receivership account.	0.30
	EML Telephone call with Chase regarding hold on receivership account.	0.10
	EML Telephone call with Kentucky Department of Revenue regarding reversal of hold placed on receivership account.	0.30
	PJO Review and refine computations of actual cash receipts and disbursements compared to the budget.	0.80
02/25/2011	AJO Prepare escrow and operating account deposits for checks received in mail; arrange for deposit at bank by B. Royalty.	0.40
	EML Telephone call with W. Ponader of Baker regarding the need for budget through the end of May.	0.20
	PJO Analysis of cash received to-date to identify those amounts where unpaid suppliers may have claims.	0.30
02/28/2011	EML Telephone call with P. O'Malley of DSI regarding modifications to budget format for incorporation into format presented by Baker & Daniels.	0.40
	EML Evaluate new budget format and revisit allocation of data points contained therein prior to submission to Baker.	0.30
	PJO Preparation of 13-week fee budget in format requested by the Trustee and Baker & Daniels.	0.80
	PJO Telephone conversation with L. Lynch regarding the 13-week fee budget.	0.40
	CMP Prepare cash disbursement budget for Fifth Third Bank.	0.30
03/01/2011	EML Telephone calls with Chase Bank regarding unauthorized withdrawals out of the receivership account.	0.50
03/02/2011	PJO Meeting with T. Hall, W. Ponader (by phone) and L. Lynch to discuss the revised budget to be provided to the lenders.	0.80
	PJO Revise budget format based upon comments received from counsel and lenders.	0.80
	EML Meeting with T. Hall and P. O'Malley at offices of Baker & Daniels and W. Ponader via telephone to discuss format of weekly budget.	0.80

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			HOURS
03/03/2011	EML	Meeting with P. O'Malley in order to review Liquidation Analysis requested by lenders.	0.40
	CMP	Prepare budget-to-actual for last week's cash activity.	0.70
	PJO	Meeting with L. Lynch to discuss revised format for the liquidation analysis to be provided to the lenders.	0.40
	PJO	Analyze the cash received to-date to identify source of proceeds.	0.50
	PJO	Revise format of liquidation analysis to include additional potential sources of recovery.	0.90
	PJO	Review of actual cash receipts and disbursements for the week ended February 25, 2011.	0.30
03/04/2011	EML	Telephone call with P. O'Malley and C. Pierce to review data points for accounts receivable collections.	0.40
	AJO	Update cash collection schedule per request of P. O'Malley.	0.80
	CMP	Telephone call with Liz Lynch and Pat O'Malley regarding the liquidation forecast and updating values for receivables based on what we know now.	0.40
	PJO	Review and revise the actual cash receipts and disbursements for the week ended February 25, 2011.	0.50
	PJO	Analysis of cash receipts to-date and amounts expected soon and update tracking schedule.	0.40
	PJO	Update the liquidation analysis and corresponding budget.	0.60
	PJO	Telephone conference call with L. Lynch and C. Pierce to discuss status of accounts receivable collections and other information required for the weekly budget.	0.40
03/06/2011	PJO	Continue preparation of a liquidation analysis incorporating cash activity to-date and 13-week cash forecast.	2.00
03/07/2011	EML	Meeting with P. O'Malley to discuss the expanded 13-week budget for the lenders.	0.80
	EML	Telephone conference call with W. Ponader of Baker and P. O'Malley of DSI to discuss open items for 13-week budget.	0.20
	EML	Review final 13-week budget in preparation of bank conference call.	0.30
	CMP	E-mail to Jim Knauer regarding the payroll wire.	0.10
	PJO	Continue revision and refinement of the 13-week cash flow budget.	2.50
	PJO	Meeting with L. Lynch to review the latest draft of the liquidation analysis and 13-week budget.	0.80
	PJO	Telephone conference call with L. Lynch and W. Ponader regarding status of the budget to be provided to the lenders.	0.20
03/08/2011	CMP	Prepare budget-to-actual report and update general ledger and subsidiary schedules for last week's activity.	1.10
	PJO	Reconciliation of the cash receipts and disbursements activity for the receiver and custodial periods to the current cash balances.	1.30
	PJO	Analyze cash receipts since the last recovery estimate provided to the lenders.	0.70
	PJO	Review last week's actual results compared to the budget.	0.40
	PJO	Begin preparation of the estimated recoveries and expenses in a	

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			HOURS
		13-week format basis.	0.80
03/09/2011	AJO	Begin analysis and documentation of accounts receivable collections; begin searching for invoice documentation and tracing of invoices back to accounts payable or disbursement and documentation of same.	4.10
	PJO	Prepare summary of the current estimate of recovery compared to the early February computation updating for cash collections in the interim.	1.80
	PJO	Revise budget-to-actual reports for the weeks ended February 25, 2011 and March 4, 2011 and prepare format for distribution to lenders.	0.60
	PJO	Analysis of cash receipts during the receiver and custodial periods to identify source and whether underlying producer had been paid.	1.40
	PJO	Prepare summary of cash activities since the beginning of the receivership through the end of February.	1.20
03/10/2011	AJO	Continue documentation of accounts receivable collections to-date, researching same and documenting transactions on accounts receivable verification, cash disbursement and accounts payable files as appropriate.	3.40
	PJO	Assemble files of cash activity since the case began in preparation of tomorrow's hearings.	0.60
03/11/2011	AJO	Continue documentation of cash receipts per budget-to-actual collections; document reviewed invoices in accounts receivable verification file, accounts payable file and cash disbursement file as appropriate.	2.50
	CMP	Perform weekly accounting including recording checks written, deposits made, update actual-to-budget report, cash receipts report.	1.70
	PJO	Review actual cash receipts and disbursements activity for the week compared to the budget.	0.40
03/14/2011	CMP	E-mail exchange with Heather Schuyler regarding missing checks from last week.	0.10
	AJO	Continue research and documentation regarding cash receipts; continue documentation of invoices underlying cash receipts.	2.70
03/15/2011	EML	Meeting with A. Omori to review cash collection schedule and tracing of payments received against vendor payment status for collections received from beginning of case to the end of December and make edits thereto.	2.70
	AJO	Continue review and documentation of purchase information for sales invoices that have been paid.	2.40
	AJO	Review and revise cash receipts schedule per discussion with L. Lynch.	2.70
	AJO	Discussions with staff requesting additional information regarding backup to sales invoices and the related purchases.	0.50
	AJO	Continue analysis of collections and documentation of findings during review of invoices and supporting documentation.	0.80

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03/16/2011	EML	Telephone call with P. O'Malley of DSI regarding cash reconciliation schedules being prepared for the Trustee.	0.80
	CMP	Update Quicken file for deposits and disbursements and true up the cash receipts schedule for circulation among the creditors.	2.30
	AJO	Complete draft cash receipts schedule; revise schedule and e-mail to P. O'Malley, L. Lynch and C. Pierce.	1.60
	AJO	Continue analysis of cash receipts to document purchase transaction and the related payment or open payable.	1.60
	AJO	Review and discuss P. O'Malley's request for cash information with D. Good; review documentation and e-mail same to P. O'Malley with notes regarding same.	1.20
	PJO	Analysis of cash receipts to-date and reconcile to the bank statements, as well as the weekly budget-to-actual report.	0.60
	PJO	Telephone conversation with L. Lynch regarding cash received to-date in the cases and reports requested by certain creditors.	0.80
03/17/2011	AJO	Review e-mail from P. O'Malley regarding December cash disbursements clearing the bank; discussion with D. Good regarding same; review documents furnished by D. Good and e-mail documents to P. O'Malley.	0.60
	AJO	Telephone calls from and to P. O'Malley to discuss cash disbursement and cash reconciliation issues.	0.20
	PJO	Further review and refinement of the cash receipts since the inception of the case.	0.40
	PJO	Further review and refinement of the actual results compared to budget for the week ended March 11th and reconcile to the cash receipts schedule.	0.70
03/21/2011	CMP	Prepare cash disbursements budget for Fifth Third and send Heather Schuyler the invoices that need to be paid, send Jim Knauer a reminder regarding payroll.	0.30
03/22/2011	AJO	Reconcile cash receipts per 3/11/11 analysis to accounts receivable collection worksheet and document same on cash receipts worksheet.	2.60
03/23/2011	AJO	Extend cash receipts schedule to week ending March 18th.	0.40
03/24/2011	AJO	Prepare actual detail for week ending March 18th.	1.60
03/28/2011	CMP	Review checks and correspondence from Heather Schuyler regarding the endorsement stamp from Chase.	0.20
	CMP	Record last week's receipts and disbursements.	0.30
03/30/2011	CMP	Update accounting for the receivership accounts and prepare checks for disbursements approved by the court.	0.50
	CMP	Prepare bank reconciliations for the two Chase accounts.	0.30
	EML	Review Chase Bank statements for receivership period and attend to payment of remaining outstanding vendor invoices pursuant to court order.	0.50
	AJO	Begin preparation of March 25th actual reports; obtain cash reports and bank statements and complete schedule for the week.	1.20

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			HOURS
	PJO	Analysis of vendor invoices from the receiver and custodial periods that are approved to be paid.	0.20
	PJO	Review weekly cash receipts and disbursements reporting format to rollforward weekly activity since the beginning of the engagement.	0.70
	PJO	Review of actual cash receipts and disbursements for the week ended March 18, 2011.	0.30
03/31/2011	CMP	Prepare, download files of activity in both Chase accounts.	0.20
	AJO	Preparation and reconciliation of actual reporting through March 25th including discussion with C. Pierce regarding same.	0.80
04/04/2011	EML	Review this week's disbursement budget and seek approval of same from Fifth Third.	0.30
	CMP	Prepare the disbursement request to Fifth Third for operating expenses for the week ending April 8, 2011.	0.30
	CMP	Prepare expense disbursement request for Jim Knauer's approval.	0.10
04/05/2011	AJO	Update cash receipts schedule used to track status of purchase from vendors for cash receipts through March 25th.	0.70
	CMP	Discussion with Donna Good regarding ADP wire transfer instructions.	0.10
	CMP	Prepare deposits for today and record in Quicken.	0.20
	CMP	Prepare wire transfer instructions to ADP for this week's payroll.	0.30
	CMP	E-mail to Heather Schuyler regarding fax number for ADP.	0.10
	CMP	Prepare wire for payroll and get trustee's signature.	0.20
04/06/2011	AJO	Update rollforward cash summary and post collection groups for transactions involving sale of cattle at bottom of summary.	1.10
	CMP	Prepare deposit documentation and update Quicken files for transactions that Heather Schuyler did at the trustee's office.	0.40
	CMP	Record this week's disbursements in Quicken.	0.20
04/07/2011	AJO	Reporting of actual receipts and disbursements for the week ending April 1st.	1.00
04/08/2011	AJO	Review, revise and reconcile actual reporting through April 1st.	0.90
	PJO	Brief review of the weekly actual cash receipts and disbursements activity and correspondence related thereto.	0.20
	CMP	Perform weekly bank reconciliation, record transactions from the trustee's office and prepare reports used for the weekly report to Fifth Third.	0.30
	CMP	Discussion with Donna Good regarding the reconciliation of receivables to the general ledger.	0.20
04/11/2011	CMP	Prepare cash disbursement budget for Fifth Third.	0.20
04/12/2011	EML	Review and distribute cash collection reporting through April 1, 2011 prior to the bank call.	0.30
	PJO	Review weekly reporting of cash receipts and disbursements for the week ended April 1, 2011 and prepare exhibit for lender call.	0.30

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			HOURS	
04/14/2011	CMP	Prepare deposit and enter in general ledger.	0.20	
04/18/2011	CMP	Process checks from last week's disbursements and prepare the cash disbursement request for this week.	0.80	
	CMP	Prepare weekly cash disbursement request, summarize invoices, and scan and send check request to Jim Knauer's office; send disbursement request to Liz Lynch for review and transmission to Fifth Third.	1.50	
	CMP	Discuss new payroll procedure with Donna Good due to the notice received from ADP regarding untimely funding and potential termination of services.	0.40	
04/19/2011	CMP	Prepare bank reconciliation for both Chase accounts and update weekly report for last week and this week.	1.30	
04/20/2011	CMP	Prepare deposit of Blue Grass checks and post to general ledger.	0.10	
04/22/2011	CMP	Prepare deposit, enter in general ledger and post to receivable file.	0.20	
04/27/2011	CMP	Enter checks prepared by Heather Skyler at the Trustee's Office, reconcile bank account and prepare next week's cash disbursement request.	0.40	
04/29/2011	CMP	Prepare next week's disbursements request for Fifth Third, discuss new payroll process with Donna Good and pay to be docked for salaried employee.	0.30	
	CMP	Prepare bank reconciliations, actual reporting for period April 22, 2011 and April 29, 2011.	1.10	
	AJO	Review cash reports for the weeks ending 4/22/2011 and 4/29/2011.	0.20	
		Business Analysis	154.90	65,112.00
01/04/2011	CMP	Discussion with Sarah Laughlin regarding statements and schedules, notice list, technology issues and other topics regarding the company's reporting.	0.60	
01/05/2011	AJO	Begin analysis of "PU" transactions (purchases) in the download file with September through November 2010 activity to develop notice list.	1.80	
	AJO	Work with download file to be used for notice list; identify line items requiring additional research and begin researching addresses for same.	1.30	
	AJO	Discussion with S. Laughlin of Baker & Daniels regarding status of Bankruptcy Schedules and Statement of Financial Affairs, briefly discuss work performed, and backup Best Case file for S. Laughlin to upload.	0.50	
	AJO	Continue compilation of Schedules and Statement of Financial Affairs including discussions with D. Good following up on prior requests.	0.90	
01/06/2011	AJO	Review name and address file for noticing; e-mail file to C.		

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		HOURS
	Pierce.	0.30
	AJO Meeting with S. Laughlin of Baker & Daniels to review Schedules and Statement of Financial Affairs.	1.00
	AJO Work with downloaded system files for 2009-2011; prepare files for use as Statement of Financial Affairs Question #3 exhibits; copy information into two separate files; one for third party payments within 90 days and one for insider payments extending back one year.	0.50
	AJO Work with third party payment file to eliminate unnecessary entries for time period greater than 90 days, accounts receivable transactions, journal entries and beginning to remove voided check entries.	4.30
01/07/2011	AJO Continue refinements to Statement of Financial Affairs 3b schedule, completing removal of voided check entries.	2.50
	AJO Continue refinements to Statement of Financial Affairs 3b by removing extraneous entries.	1.20
	AJO Format draft Statement of Financial Affairs 3b schedule with addresses.	1.00
01/10/2011	AJO Review and modify disbursements schedule to be used for Statement of Financial Affairs 3c including removal of non-disbursement entries; remove in excess of 2,000 voids and corresponding disbursements; adjust file to remove mismatched voids (prior period checks); verify and remove \$0 entries.	7.10
	AJO Compare current open accounts receivable against the name and address master file to ensure that the accounts receivable address list is complete for noticing; create supplemental address list and e-mail to C. Pierce; revise accounts receivable list to include additional addresses researched and found and e-mail list to C. Pierce.	0.90
	AJO Research open addresses for key customers and vendors; discussion with staff to assist in same; research on Internet if city and state are available; e-mail file to C. Pierce for noticing.	1.30
	AJO Prepare noticing list of locations for which cattle is being fed; discussion with B. Royalty to request research on missing addresses.	0.60
	AJO Complete cattle on feed and customer lists for noticing.	0.40
	AJO Work with insider disbursement file; copy payees and eliminate duplicates to create list of payees; begin review of payees to develop preliminary list of insiders.	0.60
01/11/2011	AJO Complete "bottoms up" review of payees on insiders disbursement list to identify related parties.	0.40
	AJO Search for vendors per previously prepared list of insiders to note status on 365-day disbursement file.	0.40
	AJO Discussion with D. Good and S. Abbott regarding names of all branch managers; search insiders disbursement file to identify branch managers as insiders.	0.50
	AJO Review preliminary list of insiders; note reason they are potentially insiders.	0.30
	AJO Format insiders worksheet for presentation as Statement of Financial Affairs 3c response; note open items remaining.	2.40

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		HOURS
	AJO Continue formatting of Statement of Financial Affairs 3b schedule; note open items.	1.10
	AJO Review Schedules and Statement of Financial Affairs documentation, noting items that can be researched by D. Good.	1.30
	CMP Prepare schedule of cattle on feed for inclusion in bankruptcy schedules.	0.40
01/12/2011	AJO Continue review and refinement of Statement of Financial Affairs disclosures.	2.30
	AJO Meeting with D. Good to review Schedules and Statement of Financial Affairs and to discuss open items requiring her research and assistance.	0.80
01/13/2011	AJO Prepare e-mail with attachments to J. Knauer and S. Laughlin of Baker & Daniels requesting attorney letters be sent to request information regarding suits and administrative proceedings involving the Debtor (Statement of Financial Affairs 4a).	0.50
	AJO Continue review of Schedules and Statement of Financial Affairs and prepare list of modifications to previously supplied Best Case file to send to S. Laughlin of Baker & Daniels.	4.10
01/18/2011	AJO Review notice list and forward notice list to S. Laughlin of Baker & Daniels.	0.30
01/19/2011	AJO Review T. Gibson-related party list; compare same to insiders list being used for Statement of Financial Affairs 3c.	0.30
01/20/2011	AJO Continue preparation of the Schedules including review and revise Schedule B items; list questions or comments regarding disclosures on memo to be sent to S. Laughlin of Baker & Daniels for input into Best Case or to discuss entries; review support to ensure that documents are available for each entry; review and scan documentation as necessary in conjunction with same.	8.50
	AJO Copy relevant Bankruptcy Schedules and Statement of Financial Affairs files to CD to send to S. Laughlin of Baker & Daniels.	0.30
01/21/2011	AJO Continue review and formatting of Statement of Financial Affairs 3b including research for missing addresses.	4.30
	AJO Prepare package to send to S. Laughlin of Baker & Daniels with Bankruptcy Schedules and Statement of Financial Affairs files; e-mail to S. Laughlin advising her in advance of Monday's delivery.	0.30
	AJO Continue formatting of Statement of Financial Affairs 3b to provide subtotals by vendor.	0.50
01/24/2011	AJO Review, revisions and continue formatting of Statement of Financial Affairs 3b.	3.10
01/25/2011	AJO Continue formatting of Statement of Financial Affairs 3b.	1.40
	AJO Review Statement of Financial Affairs 3c worksheet; edit file to reflect required disclosures.	1.30
	AJO Review updates to Schedules and Statement of Financial Affairs	

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		HOURS
	sent to S. Laughlin of Baker & Daniels; e-mail to S. Laughlin with questions and corrections regarding various items.	0.50
	AJO Continue review of Schedules and Statement of Financial Affairs, noting open items, in preparation for meeting with D. Good.	1.70
	AJO Meeting with D. Good regarding Schedules and Statement of Financial Affairs; continue updates per discussion with D. Good and review of information collected by D. Good.	3.70
01/26/2011	CMP Prepare a summary inventory report to be included in the schedules.	1.40
	AJO Review schedules; discussion with C. Pierce regarding accounts receivable and inventory disclosures; add notes to Schedule B regarding same.	0.80
	AJO Review information furnished by D. Good; update Schedule E upload file for same.	1.50
	AJO Work with cattle payables and expense payables files; modify to remove debit balances for reclassification to accounts receivable; reconcile worksheets; identify insiders; format schedules to be ready to upload into Schedule F.	5.10
	AJO Review Statement of Financial Affairs 3b file received from L. Lakeberg; remove vendors with payments under \$5,850; format schedule for use as exhibit.	3.10
01/27/2011	AJO Continue preparation of the Schedules including review and modify cattle and expense payables to ensure that debit balances have been removed; eliminate zero balance lines; copy payables to Schedule F upload template for uploading into Best Case; prepare schedule B-16 to reflect debit balance expense and cattle payables as receivables; format schedule for use as Exhibit.	3.10
	AJO Continue research for Statement of Financial Affairs 3b schedule for Custodial period; add same to schedules; format schedule for use as Exhibit.	1.20
	AJO Review contract file; begin to create file for use as Schedule G attachment.	0.80
	AJO Update "Schedules and Statement of Financial Affairs Update" schedule to discuss changes to Schedules and Statement of Financial Affairs to be made in Best Case, discuss attachments to be sent with memo and raise questions regarding form of certain disclosures.	1.30
01/28/2011	AJO Prepare final purchase contract file attachment for Schedule G and Schedule B-3; prepare final sales contract file attachment for Schedule G and Schedule F.	1.80
	AJO Discussions with D. Good regarding Schedule E items; modify disclosures per discussions.	0.90
	AJO Review "Schedules and Statement of Financial Affairs Update" file and continue to add modifications and reference additional attachments.	1.00
	AJO Format additional attachments and convert to pdf for use as exhibits to filing.	0.90
	AJO Additional research regarding notes receivable and review of	

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			HOURS
		ledger accounts and account analyses to update necessary Schedule B disclosures.	1.80
	AJO	Review and update Best Case import files for Schedules E, F and G.	1.40
02/04/2011	AJO	Print and briefly review Schedules and Statement of Financial Affairs, noting items for follow up.	1.00
02/07/2011	AJO	Review and briefly analyze payroll schedules prepared by D. Good for Statement of Financial Affairs 3b and 3c.	0.50
	AJO	Review of selected items in Schedules and Statement of Financial Affairs; note items for correction, research, or follow up.	0.80
02/08/2011	AJO	Continue detailed review of Schedules and Statement of Financial Affairs; note items for clarification, modification, or further research.	1.30
	AJO	Prepare payroll disbursement files for insertion into Statement of Financial Affairs 3b and 3c.	0.60
	AJO	Insert payroll into Statement of Financial Affairs 3c, reconcile totals.	1.00
	AJO	Insert payroll information into Statement of Financial Affairs 3b and reconcile same.	0.90
	AJO	Meeting with D. Good to discuss additional Schedules and Statement of Financial Affairs information requests and follow up regarding information received.	0.80
	AJO	Format Schedule B-28/29 for machinery and equipment.	0.50
	AJO	Review list of accounts receivable; format for use as Schedule B-16, trade accounts receivable and insert addresses.	2.30
	AJO	Work with D. Good to have her insert addresses into Statement of Financial Affairs 3c.	0.40
	AJO	Continue review of Schedules and Statement of Financial Affairs e-mailed by S. Herendeen of Baker & Daniels; note on update schedule the modification requests, additional information and attachments for use as exhibits; e-mail files to S. Herendeen.	1.90
02/09/2011	AJO	Discussions with D. Good regarding Statement of Financial Affairs 3c and other items related to the Statement of Financial Affairs.	0.40
	AJO	Review schedules prepared by D. Good; format same as pdf documents; e-mail same to S. Herendeen of Baker & Daniels.	0.70
02/18/2011	AJO	Discussion with D. Good regarding address look-up for S. Herendeen of Baker & Daniels; briefly review file and forward to S. Herendeen.	0.40
03/04/2011	AJO	Prepare revised Schedule B-16, trade accounts receivable, to reflect current view of collectible receivables; start with accounts receivable report used for December monthly operating report, add back paid invoices per budget-to-actual file, researching items in invoice and cash receipts files; look up and add addresses to schedule; format for use as exhibit.	3.10
	AJO	Modify Schedule B-28 and B-29, fixed assets, for known	

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			HOURS		
		changes; e-mail file with revised Schedule B-16 to S. Herendeen and T. Hall of Baker & Daniels.	0.50		
03/07/2011	EML	Review contract files in order to modify file to include in statements and schedules.	0.50		
	AJO	Review e-mail from T. Hall of Baker & Daniels regarding Schedules and Statement of Financial Affairs; telephone calls from and to T. Hall regarding same; e-mails to T. Hall and S. Herendeen regarding Schedules F and G.	0.80		
	AJO	Revise contact exhibit based upon e-mails and telephone conversations with L. Lynch and V. Weidman.	1.10		
	AJO	E-mails from and to H. Schuyler and S. Herendeen of Baker & Daniels regarding exhibit change-in-process.	0.20		
	AJO	Revise contract schedule per discussions with P. O'Malley and L. Lynch; e-mails to and from L. Lynch and P. O'Malley; make final changes and e-mail final schedule to S. Herendeen and T. Hall.	0.70		
	AJO	Download and briefly review schedules and Statement of Financial Affairs with exhibits e-mailed by S. Herendeen of Baker & Daniels.	1.00		
	CMP	Assist Alan Omori obtain data related to the contract file.	0.40		
03/11/2011	PJO	Review schedules filed as it relates to cash balances versus analysis performed yesterday.	0.40		
03/30/2011	CMP	E-mail to Sarah Laughlin regarding addresses changes to matrix and notice to the Clerk of the Court.	0.10		
		Bankruptcy Schedules	115.90	42,942.00	
02/10/2011	CMP	Prepare schedule supporting the amount of Chapter 11 fees due to the U.S. Trustee.	0.30		
02/22/2011	AJO	Preparation of December and January monthly operating reports.	5.60		
02/24/2011	AJO	Complete December and January monthly operating reports with exhibits and explanation sheet.	5.80		
	PJO	Assemble information for the monthly operating reports including estimate of unpaid professionals fees and appropriate SIC code.	0.80		
03/02/2011	PJO	Review of monthly operating reports for December 2010 and January 2011.	0.80		
	PJO	Telephone conversation with W. Ponader regarding format for monthly operating reports.	0.30		
03/03/2011	AJO	Revise December and January monthly operating reports per comments received from P. O'Malley based on his review of reports with Baker & Daniels.	3.20		
	PJO	Correspondence with A. Omori regarding revisions required to the draft monthly operating reports.	0.20		
	PJO	Review of revised monthly operating reports for December 2010 and January 2011.	0.30		

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			HOURS
03/08/2011	AJO	Revise December 2010 and January 2011 operating reports per P. O'Malley's comments and create single pdf file for each month.	1.10
	AJO	Revise December 2010 and January 2011 accounts receivable reports for the monthly operating reports; replace accounts receivable reports in operating report packages.	0.50
03/09/2011	PJO	Final review of the December 2010 and January 2011 monthly operating reports and transmit to the trustee.	0.30
03/10/2011	AJO	Review and revise December operating report for L. Lynch's signature as Custodian; replace signed page in operating report package.	0.30
	PJO	Final review and changes to the December and January monthly operating reports.	0.20
03/15/2011	CMP	Telephone call with Jim Knauer regarding the top thirty creditor list request from the U.S. Trustee's Office.	0.30
	CMP	Prepare package of information for the U.S. Trustee's Office to use in choosing a creditors' committee.	0.50
	CMP	Review the following lists in order to determine the make up of the top thirty creditors: bond claims filed, upload of accounts payable into Schedule F and current accounts payable report and prepare a list of the top thirty creditors and request addresses and contact information, prepare e-mail to Jim Knauer to describe the process for determining the top thirty creditors.	1.90
	CMP	Assist Alan Omori with the preparation of the receipts report for the U.S. Trustee.	0.20
03/16/2011	AJO	Collect information necessary to complete February's monthly operating report; complete operating report form, Exhibits B and C, and begin accounts receivable schedule.	3.20
03/22/2011	AJO	Complete February monthly operating report and e-mail draft to P. O'Malley, L. Lynch and C. Pierce.	0.80
03/23/2011	EML	Review February monthly operating reports before filing.	0.30
	AJO	Revise February monthly operating report; e-mail file to H. Schuyler and J. Knauer of KGR Law, T. Hall and D. McNeal of Baker & Daniels, and P. O'Malley, L. Lynch and C. Pierce.	0.50
	PJO	Review and comment on the draft February monthly operating report.	0.20
04/14/2011	AJO	Draft March monthly operating report.	2.40
04/15/2011	AJO	Prepare accounts receivable schedule for March operating report.	1.20
04/25/2011	CMP	Review U.S. Trustee's fee invoice and check disbursement estimate against actual.	0.40
04/28/2011	AJO	Review of professional fee information available and e-mail to	

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			HOURS	
W. Ponader of Baker & Daniels requesting additional information.			0.30	
Monthly Bkcty/Semi-Annual Rpts			31.90	12,301.00
12/28/2010	EML	Telephone call with L. Tate regarding cattle already sold by Superior and means to get cattle properly delivered.	0.20	
	EML	Telephone call with K. Hommel of 3H Cattle regarding the likely sale of cattle at their location during middle of January.	0.40	
	EML	Telephone call with T. Odle regarding cattle to be sold at 3H and site visits by their sales representatives.	0.30	
	EML	Telephone call with J. Odle and Brian of Superior Livestock regarding cattle on feed at Pawnee and proper disposition of same.	0.60	
	EML	Discussions with C. Pierce regarding preparation of summary of buckets of cattle by weight and ration for use in development of strategy for successful marketing of cattle for optimum value.	0.50	
	CMP	Investigate the Subordination Agreement that Ed Edens wants to enter into, including where these cattle came from as it doesn't appear to be cattle Esastern invoiced him.	0.90	
	CMP	Telephone call to Ed Edens regarding the Subordination Agreement dated December 23, 2010.	0.10	
	CMP	Meeting with Liz Lynch to go over process for selling cattle.	0.50	
	CMP	Telephone call with Ed Edens regarding invoices that need to be paid.	0.40	
	CMP	Telephone call with Stacie Stevens regarding the High Plains Feedlot cattle.	0.80	
	CMP	Make calls to various feedyards where there are cattle on feed and verify head counts and weights.	1.90	
	CMP	Revisit account debtors in an effort to collect receivables and develop a better understanding of challenges.	2.90	
	CMP	Work with Vickie Weidman on the revised Ed Edens inventory sheets to determine what buckets have changed since the sheets she gave me last week.	1.10	
12/29/2010	EML	Review correspondence from J. Woods relating to the cattle remaining in his inventory and disposition of same.	0.10	
	EML	Evaluate the O'Cattle transaction and impact on collection of sale proceeds of associated cattle.	0.90	
	EML	Telephone call with C. McKettrick of Arcadia Stockyards and J. Knauer, Trustee of ELC, regarding introduction to J. Knauer and case update.	0.30	
	EML	Telephone calls with T. Odle of Superior Livestock regarding dealing with the C. Oldham cattle transaction and support and payment terms being demanded by L. Tate, counsel to C. Oldham, related thereto.	0.40	
	EML	Review documentation provided by Superior Livestock relating to the C. Oldham transaction and research ELC internal documentation in order to provide support to L. Tate, counsel for C. Oldham, to get cattle released.	2.10	
	EML	Review and document certain E. Edens transactions in which cattle were purportedly being purchased in the names of non-related entities.	1.40	
	CMP	Meeting with Liz Lynch and staff regarding Eastern's practice of		

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		HOURS
	buying cattle under the names of others, whereby Eastern's proceeds could have been diverted.	1.30
CMP	Investigate the Cactus feedyard sheets and determine how to present them to the court.	1.60
CMP	Telephone calls with John Gibson and Brookover regarding release on his 25% share of the cattle feeding at Brookover and correspondence related thereto, call to Brookover, edit letter and send to Mike Doering.	0.30
CMP	Send Brookover's attorney additional information relating to John Gibson's cattle.	0.20
CMP	Telephone call with Ed Edens regarding the 90-head of cattle that were sold on Superior's Internet auction and where they came from and proof of purchase.	0.30
CMP	Review master data file to determine how useful it will be for sending demand letters.	0.30
CMP	Telephone call with Ed Edens regarding the cattle that he sent to Clifford Oldham to feed that need to be identified by how the cattle were purchased and paid for.	0.40
CMP	Research cattle on feed with Clifford Oldham including discussion with Susie Abbott regarding the Clifford Oldham cattle on feed that came from Ed Edens and review her proof that those cattle can be traced back from where they came from and that they were paid for, send e-mail to Clifford Oldham's attorney regarding clean title on the 90-head of cattle from Ed Edens, call with Tom Odle regarding moving those cattle to the buyer and paying feed costs, prepare letters required by Clifford Oldham's attorney, Lynn Tate, requiring information related to 90-head of cattle, review with Trustee and fax to parties, e-mail to Lynn Tate requesting wire information and amount of feed due.	3.10
CMP	Update cattle on feed schedule for new telephone numbers.	0.30
CMP	Compose fax to Pesetsky Cattle regarding contact information.	0.20
CMP	Call with Tim Moore regarding cattle on feed that he wants to buy.	0.30
12/30/2010	EML Meeting with V. Weidman of ELC regarding history with J&L Cattle, as well as history with branch managers.	0.50
	EML Telephone calls to and from T. Odle of Superior Livestock and L. Tate, counsel for C. Oldham, regarding cattle to be delivered prior to year-end which were previously sold.	0.50
	CMP Trace fraudulent invoices through paperwork, prepare document to send to Baker Daniels to explain.	0.90
	CMP Additional research of potentially fraudulent invoices.	0.50
01/03/2011	CMP Prepare schedule of diverted checks to send to counsel and compare to those open accounts receivable schedule.	3.10
	CMP Telephone call with John Queen at Southeast Livestock Co., LLC regarding payment for his cattle from either ELC or Larry Zeine.	0.40
	CMP Telephone call with Matt Gibson wherein he asked the trustee to "sign off" on a transaction where the parties conducted self help.	0.50
	CMP Prepare notes on various creditor and customer calls received today.	0.90

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		HOURS
	CMP Review original documentation for the diverted checks.	0.50
	CMP Review with Vickie Weidman the documents related to the Tom Friedman invoices that were credited and then Charles Anderson was invoiced.	0.20
	CMP Meeting with John Gibson regarding his release and a letter that his attorney wants to show cattle free and clear.	0.30
	CMP E-mail to Sheree Baumgart regarding the diverted checks.	0.30
01/04/2011	EML Review contemplated cattle sale summary prepared by C. Pierce.	0.40
	EML Review updated yard sheets received from Pawnee Valley Feedyards in order to assess sales value for animals located at their yard.	0.70
	CMP Update inventory list for information on cattle on feed and forward to Liz Lynch.	0.30
	CMP Meeting with Baker & Daniels' attorneys regarding the diverted checks and the litigation they are going to file related to it, prepare exhibits and add two invoices not previously included.	1.50
	CMP Discussion with Vickie Weidman regarding customer payments between November 6th and November 10, 2010.	0.40
	CMP Research if there were any customer invoices that were paid between November 6th and 10th.	1.20
	CMP Meeting with Jim Knauer and his team of litigators from Baker & Daniels regarding receivable collections and other issues.	0.80
	CMP Using the general ledger files received from Viewtech, start sorting the data to fulfill various requests of Baker & Daniels.	3.30
01/05/2011	EML Telephone call with B. Stout of Friona regarding missing ELC invoices.	0.20
	EML Prepare value analysis of remaining cattle located with J. Woods in order to establish value for preliminary discussion with a potential interested party.	1.10
	EML Prepare final lot analysis of the Cactus financed cattle transactions prior to delivery of same to Baker & Daniels and J. Knauer, trustee for ELC.	2.00
	CMP Discussion with Fiona Feedyards regarding an invoice that they received from us for cattle that are on feed that came from BBL.	0.50
	CMP Working from the vendor and customer master files, manipulate large file into a file that can be used by counsel to prepare the notices to customers, suppliers and inventory holders of the order to receive cattle proceeds and pay claims.	1.80
	CMP Research cattle on feed for Triangle Calf Growers and how these cattle are mixed up with Ed Edens' and Jim Moore's remaining cattle that can be sold if we have court authority.	1.30
	CMP Review letter from counsel for Brandon Kuenning and Nick Fowler regarding cattle they purchased that they are concerned about paying for lest the producer has not been paid and research same.	0.40
	PJO Review of correspondence received from J. Massouh representing Friona regarding recent invoice received and draft response.	0.30
01/06/2011	EML Telephone call with B. Richardson, counsel for B. Chase,	

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		HOURS
	regarding possible interest in purchase of said cattle by B. Chase and submission to J. Knauer, trustee of proposal for same.	0.20
EML	Telephone call with K. Little of Kentucky Tennessee Livestock regarding possible sale of cattle through their yard next Thursday.	0.20
CMP	Update analysis of the accounts receivable and cattle on feed in preparation for the Baker & Daniels call today.	1.50
PJO	Review of accounts receivable listing with collection notes to update categories and estimate of collection probability.	0.60
01/07/2011	EML Telephone call with Margie of C&M Feeders regarding open account receivable due from them and need to reconcile account.	0.40
	EML Review summary notice file and make additions thereto prior to distribution to Baker & Daniels.	0.40
	EML Telephone call with D. Bixy regarding possible ELC cattle on grass with J. Parsons of Anthony, KS, and follow-up call to M. Hamrock of FBI regarding same.	0.30
	CMP Telephone call with Stacie Shirley regarding High Plains Feedlot's invoices.	0.30
	CMP Research High Plains' invoices and find that two are already paid, question staff regarding the nature of the payment, review documentation.	0.30
01/10/2011	EML Prepare and distribute letter to C&M regarding stop payments on two uncashed checks made payable to ELC.	0.40
	EML Telephone call with T. Hall regarding clarification on motion to sell cattle and possible timing on hearing on retention of professionals.	0.30
	CMP Send Ms. Hall the notice lists for receivable and inventory motions.	0.20
	CMP Review letter from Bill Chase's counsel, Bobby Richardson, regarding the cattle on feed that he wants to buy and call to him to discuss same.	0.30
	CMP Prepare notice lists from the data dump of the general ledger transactions and the vendor and customer master file for the notice to the customers and suppliers.	2.10
01/11/2011	CMP Review information faxed over from Bill Chase's attorney for the 90-head of cattle that we want to sell and reconcile the exhibits from Bobby Richardson's letter to validate.	0.40
	CMP Discussion with Chad Thomas regarding the BBL invoice and Friona transaction.	0.60
	CMP Telephone call with Renee Yates regarding the accounts receivable and inventory from Edmonton.	0.60
	EML Review motion regarding sale of current cattle inventory and motion regarding payment on cattle sales prior to the hearing on Wednesday.	1.30
	EML Telephone call with M. Murdock regarding stop payments on checks and need for reissuance of new checks.	0.20
	EML Telephone call with A. Yates of USDA regarding cattle in possession of J. Parsons and possible movement of same.	0.30

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		HOURS
	EML Telephone calls with D. Brixy regarding cattle which may be moved by J. Parsons.	0.30
	EML Telephone calls with K. Little of KY TN Livestock regarding cattle at B. Chase's farm which need to be sold at their Thursday auction.	0.40
	EML Telephone call with B. Richardson regarding cattle under the care of B. Chase and sale of same.	0.30
	EML Telephone call with T. Odle of Superior regarding missing checks for cattle sales and need for sales representative to visit Pawnee Feedyard.	0.30
	EML Review documentation supporting the outstanding account receivable and associated inventory claims being made by B. Chase in order to value net asset position.	1.70
	EML Review transaction related to cattle which were purchased from BBL and not paid for and shipped to Friona including possible involvement of same in interpleader actions.	1.30
	CMP Review final file of customer addresses for demand letters and discuss with ELC's staff.	0.40
01/12/2011	CMP Telephone call with Tom Freeman's wife regarding yardsheets for the cattle on feed.	0.10
	CMP Discussion with Vickie Weidman regarding the BBL cattle purchase and sale to Friona and her research on historical cattle transaction.	0.30
	EML Attend ELC hearing regarding motion to sell cattle, motion to collect receivables and motion for relief regarding interpleader actions.	2.50
01/13/2011	AJO Extract sales transactions from download files for FYs 2009, 2010 and 2011 to-date; create pivot table by month/year and customer.	2.40
	EML Telephone call with K. Donica regarding cattle contract with E. Edens and associated ELC account receivable.	0.50
	EML Telephone conference call with J. Knauer, Trustee, and members of Baker and Daniels including T. Hall and J. Carr regarding typical book of business with Friona and Cactus.	0.40
	EML Telephone call with T. Odle regarding cattle located at J. Woods and physical condition thereof.	0.30
	EML Telephone call with J. Woods regarding status of cattle under his care.	0.20
	PJO Review and revise analysis of remaining cattle to be sold.	1.50
01/14/2011	AJO Analyze J&L Cattle account activity; prepare worksheet showing differences and capture sample transaction to show differences from purchase schedule.	1.20
	AJO Research the Rabin Smith transaction in download file including discussion with D. Good and S. Abbott.	0.50
	AJO Research the Pierce Smith transaction in download file including discussion with D. Good and S. Abbott.	1.30
	PJO Analysis of open accounts receivable from C & M Cattle and supporting documentation, including telephone calls with C. Murdock, principal of C & M Cattle, to determine nature of amounts from C & M Cattle.	0.80

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			HOURS
	PJO	Analysis of sales by month for the last two years for significant customers and prepare summary exhibit.	0.70
	PJO	Continue analysis of accounts receivable balances to classify them into categories and identify next steps.	1.30
01/16/2011	TG	Telephone calls to and from L. Lynch regarding trip schedule, list of items to be covered at Cattlemen's and Schaller Bros. issues.	0.50
	EML	Telephone calls with T. Grett regarding scope of work to be performed at Cattlemen's and Schaller Bros.	0.50
01/17/2011	EML	Telephone call with T. Odle of Superior regarding status of sale of cattle this week.	0.20
	CMP	Identify checks that were received last week which were for the 90-head of Bill Chase's cattle.	0.30
	CMP	Follow up with the auction house/buyer on the timing and expected proceeds from 3H Cattle and McKinley Winters Livestock sales.	0.20
	CMP	E-mail exchange with Liz Lynch regarding the Superior sale on Friday of the HHH Cattle and the possible sale of the Winters cattle at the same auction, request her approval of proceeding with the Winters' video auction.	0.10
	CMP	Review e-mail from Kathy at HHH Cattle regarding the upcoming sales details which I will be responsible for in Liz Lynch's absence.	0.10
	CMP	Review letter from Jim Knauer to Brookover Cattle regarding cattle which John Gibson has paid in full.	0.10
	AJO	Review yard sheet files; prepare list of companies and feedyard locations for which related party entities are holding cattle.	1.40
	PJO	Continue analysis of amounts due to/from C & M Cattle.	0.80
01/18/2011	EML	Telephone call with T. Hall regarding no offset agreement regarding Superior's sales and discussion of professional fee budget.	0.50
	TG	Travel from Amarillo, TX, to Olton, TX.	1.80
	TG	Travel from Olton, TX, to Hedley, TX.	3.20
	TG	Travel from Hedley, TX, to Amarillo, TX.	1.50
	TG	Prepare daily summary and record conversations I had with daily contacts.	2.50
	PJO	Analyze amounts owed from and to C & M Cattle including research cattle that were invoiced to C & M but no longer reside there and cattle that are there but were not invoiced to C & M Cattle.	2.00
	PJO	Coordinate sale of cattle currently in Jim Woods' possession including confirming terms of sale and costs to be deducted from proceeds.	1.20
	PJO	Continue analysis of the accounts receivable files to identify buckets of similar situated accounts.	1.40
01/19/2011	EML	Prepare e-mail distribution to T. Hall and J. Carr at Baker and J. Knauer, Trustee of Eastern, documents requested on earlier conference call including prior account notice letter, open contract list and form of the ELC purchase contract.	0.70
	EML	Review e-mail from T. Hall regarding Cactus and cattle in the	

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		HOURS
	name of Eastern Cattle and review and distribution of schedule regarding accounting history behind transactions.	0.40
CMP	E-mail to Liz Lynch regarding Tom Freeman's cattle to be sold.	0.20
CMP	Review invoices that supposedly were from Eastern Livestock to Friona and investigate where cattle actually came from and if they were paid for.	0.20
TG	Travel from Amarillo, TX, to Offerle, KS.	4.90
TG	Telephone calls to and from L. Lynch regarding Schaller Bros. and schedule; telephone call with C. Pierce regarding address and number for Schaller Bros.	0.10
TG	Meeting with Scott Schaller of Schaller Bros. regarding cattle received from Eastern and problems with them (i.e. sick, quality).	1.30
TG	Travel from Offerle, KS, to Dodge City, KS.	0.80
TG	Prepare daily summary and record conversations I had with daily contacts.	1.50
AJO	Discussion with B. Royalty regarding contract file; request review of contract files to determine what cattle have been shipped against J&F contracts; review contract documents found; update Schedule F for same.	0.70
AJO	Review schedules received from B. Christensen of Superior Livestock; print and briefly review same.	0.50
AJO	Review the P. Lane and R. Smith sales documentation furnished by S. Abbott; document same on schedule with their activity copied from the download file.	0.60
PJO	Update C & M Cattle analysis to identify sales where the underlying producer remained unpaid.	1.20
PJO	Review customer address file, update additional addresses found and clean up for transmittal to counsel.	0.70
PJO	Telephone conference call with the Murdocks from C & M Cattle and their attorney, S. Manske, to review account and issues.	0.50
PJO	Analysis of contacts between Superior and C & M Cattle to understand why certain transactions are not part of the bankruptcy estate.	0.40
01/20/2011	EML Prepare and distribute borrowing base tracking memo to B. Stanley and J. Carr of Baker and J. Knauer, Trustee, per their request.	0.70
	EML Telephone call with T. Odle of Superior regarding cattle which are being sold tomorrow.	0.30
	EML Telephone call with B. Winters of McKinley Winters regarding cattle which are being sold tomorrow at their yard through Superior.	0.40
	EML Prepare summary of list and description of cattle being sold Friday 1-21-11 through Superior Livestock and distribution of same.	1.30
	EML Telephone call with M. Freeman regarding cattle located in Ponca, OK, and his desire for a site visit from an ELC representative.	0.30
	CMP Telephone call with Tom Freeman regarding cattle on feed and note to staff asking them to determine if cattle were paid for.	0.40
	CMP Telephone call with Keith Varner regarding the 397-head of cattle on feed and determine if they have been paid for and send	

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			HOURS
		Varner his invoice to see if he wants to pay for them or sell them and give us the proceeds.	0.30
	CMP	Download the Superior sale catalog and match lots to be sold with the HHH, O Cattle and Winters cattle on feed and identify differences.	0.80
	TG	Telephone calls to and from L. Lynch to discuss the schedule and the meeting with S. Schaller of Schaller Bros. regarding how to deal with sick cattle.	0.10
	EML	Telephone conversations with T. Grett regarding scope of work at Schaller Bros. and issues related thereto.	0.10
01/21/2011	EML	Review source documents regarding M. Freeman's cattle transaction and discussion with V. Wiedman of ELC regarding same.	0.50
	EML	Review summary information on cattle on feed located with T. Freeman and process for sale of same.	0.40
	CMP	Instructions to the staff regarding items arising from the Baker Daniels call with the Trustee regarding receivables related to the forward contract holders.	0.30
01/22/2011	TG	Telephone calls to and from M. Freeman of Freeman Ranches regarding meeting and locations to discuss 353-head of calves; telephone calls to and from L. Lynch regarding the meeting with M. Freeman and condition of living calves.	0.40
	TG	Meeting with M. Freeman of Freeman Ranches regarding 353-head of calves that were invoiced to him, death/loss of multiple calves and condition of living calves and paperwork that he had.	3.20
	TG	Travel from Ponca City, OK, to Stroud, OK.	1.50
	TG	Prepare daily summary and record conversations I had with daily contacts.	1.00
	TG	Travel from Tulsa, OK, to Ponca City, OK.	1.70
01/23/2011	TG	Review paperwork given to me by M. Freeman, review notes from previous day's conversations with M. Freeman.	1.00
	TG	Telephone calls to and from M. Freeman of Freeman Ranches regarding meeting and locations to discuss 353-head of calves; telephone calls to and from L. Lynch regarding M. Freeman meeting, dead calves and pit associated with holding theses carcasses.	0.30
	TG	Travel from Stroud, OK, to De Pew, OK.	0.30
	TG	Meeting with M. Freeman of Freeman Ranches, A. Hudgins, feedyard manager, regarding 353-head of calves that were shipped early September that they were under their care and the high death loss of these calves, view pit with numerous carcasses in it.	1.50
	TG	Prepare daily summary and record conversations I had with daily contacts.	1.00
01/24/2011	EML	Telephone call with T. Odle of Superior regarding the cattle auction on Friday and success thereof.	0.20
	EML	Review outstanding accounts receivable file for account debtors who have indicated non-payment due to reasons which are in	

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		HOURS
	potential violation of the automatic stay or preferential payments to suppliers in order to allow Baker and Daniels to pursue collection of accounts.	0.80
EML	Review ELC inventory for additional holders of cattle inventory and begin to make arrangements for sale of same.	0.30
EML	Telephone call with T. Spiva with Triangle Calf Growers regarding open account receivable and cattle on feed.	0.40
EML	Telephone call with J. Bassinger of Kirkland Feedyard regarding cattle which had been located at Triangle Growers and were shipped to Kirkland who paid E4 Cattle for same.	0.30
EML	Review source documents pertaining to shipment of cattle to Triangle Growers prior to call to Kirkland Feedyard, their parent company.	0.40
EML	Review additional ELC source documents relating to cattle invoiced to Kirkland Feedyard which invoices are currently outstanding on ELC books.	0.40
EML	Telephone call with T. Hall of Baker regarding the need for an open contract address file and status of 2004 Examinations for Ed Edens.	0.20
EML	Discussion with V. Weidman regarding further support information for Kirkland Feedyard invoices and ELC and transaction history regarding same.	0.20
EML	Discussion with V. Weidman of ELC regarding general summary of BACA county feedyard transactions and likely significant nature of dispute between ELC records and BACA.	0.20
EML	Review Schaller Brothers' proposal against summary notes made by T. Grett on his site visit in order to determine an acceptable proposed settlement arrangement on the outstanding account receivable balance.	1.00
01/25/2011	EML Telephone call with K. Hommel of 3H Cattle regarding head differences between cattle sold on Superior and yard sheets and need to receive support documents regarding same.	0.30
	EML Telephone call with T. Odle regarding cattle sold last week and reconciliation of cattle located at 3H Cattle.	0.20
	EML Review cattle sale results from Superior's auction and reconcile same to yardsheet listing from 3H, Pawnee and Oldham in order to identify and research missing cattle and estimate remaining feed and care costs to be deducted from the proceeds.	2.20
	EML Review memo on status of receivable from C & M Cattle.	0.40
	PJO Analysis of the amount due to/from C&M Cattle and prepare summary memo and worksheet of findings.	2.50
01/26/2011	CMP Reconciliation of the Stierwald Ranch and Shane Stierwald accounts and prepare a summary of differences, call with Guy Clark, counsel with Shane Stierwald, and draft an e-mail outlining our position on the cattle that are unaccounted for.	3.30
	EML Prepare analysis of recovery values of cattle sold through Superior's auction last week.	0.40
	EML Review C&M summary memo and associated worksheet and edit suggested changes thereto.	1.30
	EML Telephone call with T. Odle of Superior Livestock regarding cattle to be delivered today from Pawnee Feedyard.	0.10

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		HOURS
EML	Prepare for bank conference call including calculating net recovery dollars for cattle recently sold.	0.70
EML	Telephone call with B. Wallace and V. Weidman regarding information pertaining to cattle which E. Edens shipped out of his yard in the 10-day period preceding receivership.	0.60
EML	Meetings with V. Weidman of ELC regarding analysis of activity into and out of E. Edens branch inventory in order to identify missing ELC assets.	0.60
EML	Review DeMaio Farm sales documentation for further support of their claim that cattle were not what was ordered for which they have short paid ELC.	0.70
EML	Review additional information regarding the DeMaio Farm cattle and e-mail to J. Knauer, Trustee, regarding same.	0.30
EML	Telephone call with T. Odle of Superior regarding odd lot cattle remaining at Pawnee Yard and sale of same at discounted value.	0.10
EML	Telephone call with M. Makey at LMA regarding sale barn in area of Follet, TX, who is not involved with ELC and contact information for same in order to move cattle under the care of T. Freeman.	0.20
EML	Telephone calls with Jeanie of Texoma Livestock regarding possible interest in selling T. Freeman cattle at their sale next Wednesday and information and supporting documentation which they will need for sale and a description of their sale process.	0.40
EML	Telephone calls with T. Freeman regarding cattle under his care and sale thereof and further inquiry of him regarding questions as to the location of the balance of cattle which E. Edens indicates were under T. Freeman's care.	0.30
EML	Telephone call to A. Applegate regarding cattle under the care of C. Baker and the proposal outlined by him as to settlement of the open invoices and rejected cattle.	0.10
EML	Review transactions associated with the C. Baker open accounts receivable and the associated cattle sold by ELC to GP Cattle, both of which are referenced in correspondence from A. Applegate in order to determine background facts behind these transactions including whether ELC was paid, where the cattle are located and whether or not the underlying cattle were paid.	1.20
EML	Review ELC documentation behind the cattle which are under the control of T. Freeman which need to be sold including attempting to reconcile where the missing 155-head of cattle went, whether the identified 110-head of cattle have been paid for and best mechanism for sale of same.	0.80
EML	Prepare accounts receivable collection notes on the C. Baker file.	0.50
PJO	Revise and refine analysis of amounts due to/from C&M Cattle.	0.40
01/27/2011	CMP Research the Len Miller cattle purchase, determine if cattle had been paid for and why the Florida Association of Livestock Markets is writing Miller, develop a schedule of the differences between attorney Newbern's schedule and the actual invoices and head counts and prepare e-mail to Jim Knauer regarding	

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		HOURS
	the analysis.	1.80
CMP	Reconciliation of the Superior sales proceeds from last Friday's sale and amounts of deduction and fees paid on all the various lots and update inventory schedule.	2.00
EML	Telephone call with P. O'Malley regarding modifications to C&M reconciliation memo.	0.30
EML	Review documentation surrounding the missing 155-head of cattle supposedly in E. Edens' inventory.	0.50
EML	Meeting with V. Weidman of ELC regarding sales invoices to T. Fellhauer and C. Christensen regarding missing 155-head of cattle.	0.50
EML	Meeting with J. Knauer, Trustee for ELC, regarding review of summary workpapers on three accounts receivable collection matters: C. Baker, DeMaio Farm and C&M Feeders in order to determine the next collection steps.	1.10
EML	Prepare summary memo and Excel worksheet on Chad Baker and GP Cattle transactions in order to determine best course of action for collection of same including research of current market value of steers which are subject of their receivables and estimation of associated feed costs and growth rates.	1.80
PJO	Telephone conversation with G. Robinson regarding status of proceeds from purchase of Jim Woods' cattle.	0.10
PJO	Research status of payment received from Gary Robinson and compare amount received to estimated values.	0.30
PJO	Telephone conversation with L. Lynch regarding draft of C&M Cattle amount analysis and plethora of issues therein.	0.30
PJO	Update analysis of the C&M Cattle account based on discussions with L. Lynch.	0.30
PJO	Review of C. Baker account analysis.	0.20
PJO	Update analysis of Madison Cattle account.	0.20
01/28/2011	CMP Discussion with Donna Good and Susie Abbott regarding the "self help" invoices that are no longer in accounts receivable but theoretically are or were owing to Eastern Livestock, and determine that a special transaction history report is required in order to track invoices that were either credited back or moved to inventory after they aged out.	0.60
	CMP Research Cactus and J&F invoices including discussions with Donna Good.	1.00
	EML Meeting with ELC staff regarding tracking process for accounts receivable activity that would be reflective of self help transactions.	0.30
	EML Review Thompson Hine's invoice relating to Garr Construction note receivable including review of ELC correspondence to Garr in order to determine status.	0.30
	EML Discussion with V. Weidman of ELC regarding results of conversation with E. Edens regarding the DeMaio transaction.	0.30
	EML E-mail Garr Trucking documentation to Baker and Daniels in order to pursue possible collection of proceeds.	0.10
	EML Review and analysis of DeMaio Farm transaction history in order to determine past payment pattern and practices as it further impacts current short payment proposal.	2.30
	EML Telephone call with M. White of Tennessee Livestock regarding	

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		HOURS
	confirming open receivable due them from ELC (ELC account payable).	0.10
PJO	Analysis of the De Maio accounts receivable.	0.20
01/31/2011	CMP Discussion with Susie Abbott regarding two Friona invoices that don't add up to the number of head previously computed.	0.20
	CMP Telephone call with Travis Dicke to discuss a time when we can visit his ranch.	0.30
	AJO Review downloaded file for FY2010 through FY2011 and analyze same to determine if self-help entries could be readily identified; discussions with D. Good during the process.	1.30
	EML Prepare summary memorandum on Schaller Brothers transaction and distribute same to J. Knauer, Trustee, for his review.	0.70
	EML Telephone call with S. Schaller regarding his proposal on payment of invoice and proposed counter to same.	0.30
	EML Telephone call with K. Hommel of 3H Cattle regarding remaining head on-site and process by which they can be sold.	0.20
	EML Telephone calls with Texoma Livestock regarding cattle to be picked up at Cates Feedyard and submission of feed bills attendant to same.	0.40
	EML Review open cattle on hand summary list and reconcile sales as against additional cattle on hand.	0.50
02/01/2011	CMP Discussion with Alan Omori regarding the "credited off" invoices.	0.20
	CMP Research current status of the High Plains Feedyard cattle for sale and download the order so it can be forwarded to the attorney for High Plains.	0.40
	CMP Review cattle on feed situations and determine how to proceed on the Ritter Feedyard, Todd Rosenbaum, Bill Chase cattle and note that the Triangle Calf Growers cattle have already been sold by Ed Edens.	1.10
	CMP Telephone conference call with Pat O'Malley and Liz Lynch regarding the interpleaders and accounts receivable.	1.30
	CMP Discussion with Susie Abbott and Beth Royalty regarding reversing the credits back to receivables and payables for self help transactions.	0.50
	CMP Discussion with Liz Lynch, Alan Omori and Susie Abbott regarding the invoices that were originally invoiced to Bud Heine but later reinvoiced to Nu Technologies.	0.30
	CMP Discussion with Liz Lynch and Monte Haiar regarding Nu Technologies and Bud Heine transactions that appear to be at odds with what the documents reflect.	0.80
	CMP Meeting with Susie Abbott to review the credited invoices that we are proposing to put back on accounts receivable.	0.60
	CMP Research open invoices including Allen Barry invoice #304590 and AG Partners #316139.	0.80
	AJO Discussions with C. Pierce and review of schedule regarding potential directed self-help entries.	0.20
	AJO Discussion with L. Lynch, C. Pierce and S. Abbott regarding accounts receivable documentation issues related to B. Heine.	0.30
	AJO Discussions with D. Good and review spreadsheets prepared by D. Good regarding notes receivable-related parties worksheet.	0.60

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		HOURS
	PJO Telephone conference call with DSI team regarding collection of remaining accounts receivable balances.	1.30
	EML Prepare close out of Schaller Brothers account receivable file.	0.30
	EML Telephone conference call with M. Haiar and C. Pierce regarding the B. Heine sales invoices.	0.80
	EML Discussion with C. Pierce, A. Omori and S. Abbott regarding unrecorded sales invoice to Nu Technologies.	0.30
	EML Telephone conference call with P. O'Malley and C. Pierce to discuss accounts receivable collection project.	1.30
	EML Review forward sale contract file and reconcile same to open contract listing contained in the Nu Technologies letter received by J. Knauer, as well as further reconciliation of open accounts receivable due from Nu Technologies.	1.50
	EML Review Bud Heine file as it relates to source documents found in the Nu Technologies files.	0.80
	EML Review e-mail from D. DeNeal of Baker regarding source documents needed regarding Cattlemen's transaction and discussion with S. Abbott of Eastern regarding production of same.	0.20
	EML Review Dinklage yard sheets prior to conversation with T. Sigman of Dinklage regarding same.	0.30
02/02/2011	CMP Discussion with Liz Lynch regarding the Todd Rosenbaum call and discuss how to handle a call from his accountant and agree with what we are going to ask for.	0.30
	CMP Investigate the cattle that have been feeding at Dinklage Feedyard including review of documentation received from Dinklage, and trace the transaction through the accounting records.	2.10
	CMP Continue analysis of accounts receivable including tracing support for invoices for Baca Feedyard, Harrold Feldkamp, All tech and Allen Barry.	3.20
	EML Review Nu Technologies' file documentation in order to trace source documents to support collection efforts.	1.80
	EML Discussion with C. Pierce regarding summary of the Todd Rosenbaum account receivable collection call and next steps.	0.30
	EML Evaluate the Dinklage transaction and provide J. Knauer with summary e-mail regarding findings related thereto.	2.10
	EML Review Mason County Feeders' invoice and respond to e-mail from J. Knauer regarding status of same.	0.70
	EML Review additional documentation relating to B. Heine's transaction and possible impact on associated Nu Technologies transaction.	0.60
	EML Telephone calls with T. Sigman of Dinklage Feedyard regarding cattle which need to be moved to slaughter, ownership of same and his recommended sale process.	0.40
02/03/2011	CMP Discussion with Liz Lynch regarding Baca County Feedyard's setoff claims and solicitation for payment.	0.20
	CMP Discussion with Liz Lynch regarding Bud Heine transactions that involved the execution of a purchase from Superior without an ELC invoice being generated and how do we proceed with that scenario.	0.20

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		HOURS
	CMP Complete the remaining Baca County Feedlot invoice tracing and document findings in the accounts receivable, cash disbursements and create lead schedules for each invoice.	1.50
	CMP Move all shared spreadsheets to the Chicago server and change settings to shared.	0.10
	CMP Transfer comments from my accounts receivable file to the shared file on the network.	0.20
	CMP Research Steven Krajicek's file regarding status of receivable and payment to supplier.	0.50
	CMP Telephone call to Baca County Feedyard regarding the invoices they owe us or invoices we owe them.	0.10
	CMP Continue invoice tracing and document findings in the accounts receivable, cash disbursements and create lead schedules for invoices for Ranchland Livestock, Steve Krajicek, Supreme Feeders, Travis Dicke, Vernon Inman.	6.10
	AJO Research shareholder distribution issues for FY 2009-10 and FY 2008-09 for P. O'Malley; summarize calendar year 2009 distributions and e-mail same to P. O'Malley.	1.30
	PJO Analysis of Eastern's tax returns and amounts of taxes due as a result of Eastern's operations.	0.40
	EML Prepare further changes to the B. Heine accounts receivable summary.	0.30
	EML Discussion with C. Pierce of DSI regarding summary findings on Baca Feedyard's outstanding accounts receivable and collection profile of same.	0.20
	EML Discussion with C. Pierce of DSI regarding unrecorded sale transaction between B. Heine and Superior Livestock and potential accounting treatment, if any, of same.	0.20
	EML Review purchase and sale contract listings in order to identify source of cattle delivered to Nu Technologies and B. Heine in order to further validate outstanding accounts receivable and collection potential relating to same.	0.60
02/04/2011	CMP Open files on network and prepare them for shared use.	0.30
	CMP Continue with accounts receivable verification and document cattle payables and paid invoices for customer name and invoice detail.	2.20
	EML Review additional lot information prepared by the ELC staff and correlate same to vendor payment status.	1.60
	EML Review summary information on Torrington Livestock and Nu Technologies prior to conference call with Baker and J. Knauer, Trustee.	0.30
	EML Telephone call with V. Weidman of ELC regarding questions on Torrington Livestock and Nu Technologies review work.	0.30
	EML Telephone call with S. Schaller regarding acceptance of settlement proposal.	0.20
	EML Review letter from D. LeBas regarding JBS and prepare e-mail response to Baker regarding same.	0.20
	CMP Verify that the list of open accounts receivable addresses are correct so the letter can be mailed today.	0.50
02/07/2011	EML Telephone call with P. O'Malley regarding accounts receivable collection review project.	0.30

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		HOURS
	EML Review existing account receivable file and attend to distribution of modified file to Baker and Daniels for account debtor notice letters.	0.20
	EML Review correspondence from counsel to Mitch Worrell and prepare e-mail to J. Knauer, Trustee, regarding same.	0.30
	AJO Retrieve cattle sales and cattle payment orders from PACER and e-mail to L. Lynch.	0.20
	PJO Telephone conversation with L. Lynch regarding accounts receivable collection issues.	0.30
02/08/2011	CMP Telephone call with Renee Yates regarding whereabouts of Bill Chase's four loads of cattle.	0.30
	EML Prepare e-mail response to Dinklage regarding authority to proceed forward with cattle sales.	0.30
	EML Prepare e-mail summary to Kim at GN Bank regarding authority to sell the Schaller Brothers cattle.	0.30
	PJO Review of forward contracts and segregate by month of contract.	0.30
	PJO Analysis of transactions referenced in the Rush Creek interpleader.	0.50
02/09/2011	CMP Review the accounts receivable verification work to determine likely buckets of classes to use for the liquidation analysis.	0.60
	CMP Continue accounts receivable collection including phone calls to Todd Rosenblum, Travis Dicke, John Deere and Baca County Feed Yard.	0.80
	CMP Telephone call with Mike Wilson at the Baca County Feed Yard regarding his accounts and setoff.	0.20
	CMP Research accounts receivable accounts for Keith Varner and Robert Nichols.	2.10
	EML Review fax from K. Hommel of 3H regarding missing payment.	0.20
	EML Prepare reconciliation of proceeds and heads of cattle actually sold versus in inventory.	0.60
	EML Review correspondence from Kirkland Feedyard in order to assess collectibility of their invoices, as well as those from Triangle Feeders.	0.90
	EML Review correspondence from counsel to B. Heine regarding open accounts receivable and provide updates to associated worksheet regarding collection of same, as well as e-mail of same to J. Carr of Baker and J. Knauer, Trustee.	0.70
	EML Review accounts receivable file of Atkinson Livestock in order to estimate recovery value of same, as well as to determine their role in the kiting activity of ELC.	1.20
	EML Telephone call with Travis at Pawnee regarding the cattle still on-site and sale of same.	0.30
	AJO Research Atkinson Livestock's cash receipts per request of L. Lynch; discussion with S. Abbott regarding finding check information.	0.50
	PJO Analysis of sales and cash collection activity with customer Atkinson to evaluate potential fraudulent transactions.	0.80
	PJO Analyze transaction with R. Reimer including telephone conversation with Mr. Reimer regarding current whereabouts of 92-head of cattle.	0.80

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		HOURS
02/10/2011	CMP Prepare memorandum for file regarding Fred Smith receivable, discuss same with Susie Abbott.	0.60
	CMP Telephone call with Keith Varner's banker, Noble, related to a \$270,000 receivable owed to Eastern and a related contract, e-mail Noble with a sample letter, motion and order.	0.30
	CMP Analysis of the accounts receivable accounts to determine what branch accounts and remaining accounts have paid and unpaid underlying suppliers and what setoffs pertain to the branch accounts.	0.80
	CMP Meeting with Susie Abbott regarding reversing the "credited off" receivables and discussion of other transactions that we might consider getting better documentation on.	0.50
	CMP Prepare schedule of the Atkinson invoices for potential litigation.	0.60
	CMP Prepare an analysis on which receivables to begin calling, now that the letter and order should have been received by customers.	1.20
	EML Review open invoices from Kirkland Feeders and related transactions involving Triangle Calf Growers in order to assess collectibility.	0.30
	EML Telephone call with K. Donica regarding open account receivable and open contract and resolution thereto.	0.40
	EML Prepare summary of K. Donica transaction for presentation to J. Knauer for approval.	0.80
	EML Review Atkinson accounts receivable file and distribution of same to Baker and Daniels for further action.	0.30
	PJO Review of activity in Branch 14 perpetual inventory records.	0.40
	PJO Further analysis of the accounts receivable balances to evaluate issues with collectibility.	0.70
	PJO Analysis of activity related to S. Gibson's controlled inventory.	0.40
	PJO Telephone conversation with M. Hohenberger regarding status of invoices and related issues.	0.20
	PJO Continue research of accounts due from Hohenberger.	0.30
02/11/2011	CMP Revise the Baca County Feed Yard memorandum to document the conversation I had with Mike Wilson last night.	0.50
	CMP Discussion with Beth Royalty regarding the Baca invoices that had been credited off and confirm that they will come back on to receivables when the invoices are restored.	0.10
	CMP Add new invoices to the perpetual receivable schedule, reconcile invoices that no longer appear that were previously identified as new and discuss same with Vickie Weidman.	1.30
	CMP Discussion with Keith Varner regarding his new invoice and forward contracts.	0.10
	CMP Respond to Pat O'Malley's e-mail response to my e-mail regarding Baca County Feed Yard.	0.20
	CMP Research correspondence from customer and suppliers who indicated that they have paid suppliers directly, note same in the accounts payable file and include each piece of correspondence in the DSI accounts receivable files.	2.00
	CMP Respond to Jim Knauer's open item phone call list.	1.60
	EML Prepare summary memorandum of open issues with receivables due from K. Varner, Arrowhead, R. Hoodenpyle, C & M, K.	

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		HOURS
	Donica for discussion with Baker and J. Knauer, Trustee.	1.00
EML	Prepare requested information and submission of same on Atkinson fraud and bona fide receivables for submission to T. Hall of Baker and Daniels.	0.30
EML	Review R. Hoodenpyle's open accounts receivable information and open contract file for settlement discussions.	0.50
EML	Review K. Donica's accounts receivable and contract information for settlement discussions.	0.40
EML	Review Chad Baker's notes and file for updates on next collection steps.	0.30
EML	Review summaries on the Baca accounts receivable based upon conversation between C. Pierce and Baca last evening regarding possible settlement discussions.	0.50
EML	Review C & M Feeders and outstanding issues related to their account receivable and collection efforts being made by Superior regarding same.	0.40
EML	Review L. Thornberry's account receivable information and submit same to Baker and Daniels for discussion on conference call as to collection efforts being made by Superior on same cattle.	0.20
PJO	Review analysis of amounts owing from Baca County Feedyards and formulate questions related thereto.	0.20
02/14/2011	CMP Review information package that was provided by Sherry Ogden to prove her position on the receivables, call to her to discuss same and request additional information.	2.10
	CMP Follow-up phone calls from last week's receivable collection work, prepare memorandum for file regarding where we are with Todd Rosenbaum.	1.30
02/15/2011	EML Telephone call with K. Johnson, account debtor, regarding the letter received from the trustee and indicating that the account was paid in full.	0.20
	EML Review Agrib Beef's assignments for potential impact of forward contracts.	1.20
	EML Review transaction history related to Royal Beef and yard sheet activity for S. Gibson and McGib Cattle for impact on short pay of Eastern for cattle paid in full by them which were not fully paid for by S. Gibson.	1.00
	EML Review ELC's cattle purchase records relating to the cattle shipped to L. Thornberry out of R. Nichols' inventory to confirm the value of the cattle and acceptability of L. Thornberry's settlement offer and e-mail of relevant court documents relating to the sale of cattle which were previously requested by L. Thornberry in order for him to process payment.	0.60
	EML Telephone call with W. Downs regarding account receivable collection letter which he received and further question regarding additional correspondence which he has received regarding ELC.	0.30
	PJO Telephone conversation with D. Schroeder regarding cattle invoiced to Corey Kay but in Mr. Schroeder's possession.	0.20
	PJO Research nature of transactions with Corey Kay and Mr. Schroeder.	0.40

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		HOURS
	PJO Correspondence with M. Hohenberger regarding scheduling a meeting to review his activities with Eastern Livestock.	0.10
	PJO Investigate payment activity from Baca County Feedyard noting deposits in December 2010 resulting from reversed stop payment orders.	0.30
	PJO Analysis of amounts due from Hoodenpyle including identifying those invoices where the underlying cattle had been paid for.	0.50
	CMP Telephone calls to accounts receivable debtors including Baca County Feed Yard, Steve Vella, S & B Cattle Co. and Don Stallbaumer to discuss the letter the trustee sent and response to same.	1.40
	CMP Review checks received from Baca County Feed Yard that they claim are payments made that we have seen in our records as stopped and research same in general ledger.	0.40
	CMP Discussion with Donna Good regarding the bank reconciliation and how, if checks had been stopped, they were subsequently "unstopped" and determine that they were, in fact, stopped in December 2010 and that those funds still remain in the Fifth Third account.	0.30
	CMP Telephone call with the accountant at Baca County Feed Yard to tell him that we found evidence that their payments were in fact credited to our account.	0.20
	CMP Prepare revised Baca's schedule of amounts due after acknowledging that the payments made were received into the Fifth Third account.	0.20
	CMP E-mail to Mike Wilson at Baca County Feed Yard regarding setoff and short pay.	0.30
	CMP Telephone call to Don Stallbaumer regarding his account and request documentation.	0.50
02/16/2011	EML Review form of invoice to be sent to L. Thornberry regarding newly-invoiced account receivable pertaining to cattle under his care and control for which he has not paid ELC.	0.20
	EML Review the ELC internal documentation regarding open Arrowhead accounts receivable, compare same with information from Superior and prepare and e-mail worksheet regarding same to Baker & Daniels, and J, Knauer, trustee, for further action.	1.70
	EML Review ELC source documents related to the sale of cattle to M. Freeman including calculation of current value of cattle on hand at today's market price and recovery values of the remaining cattle net of feed and medicine costs as against net recovery values as established from experience of other cattle sold to-date to check for data integrity.	1.50
	EML Telephone call with M. Freeman to establish time for discussion of information which he provided to T. Grett of DSI.	0.10
	EML Telephone call with M. Freeman regarding invoice for 353-head of cattle for which only 190 remain alive including review of form of limited support documentation available to support his claim.	0.80
	EML Telephone call with S. Schaller regarding payment status on open account receivable.	0.20
	PJO Telephone conversation with M. Freeman regarding his outstanding accounts receivable balance noting his contention	

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		HOURS
	that the remaining one third balance was previously paid by E. Edens.	0.20
PJO	Research activities relating to M. Freeman's account and correspondence with E. Edens regarding same.	0.30
PJO	Further analysis of remaining accounts receivable balances.	0.60
CMP	Meeting with Susie Abbott to review the work she has done over the last three days to re-invoice customers whose invoices were previously credited off and reinstate the related payables, go over inventory issues with Willie Downs, Bill Chase and Robert Nichols.	1.40
CMP	Evaluation of High Plains Feeders' cattle on feed and who we want to use to sell the cattle, respond to e-mail from Stacie Shirley regarding same.	0.60
CMP	Telephone call to Donald McDowell seeking a copy of his canceled diverted check.	0.10
CMP	Respond to calls made to the trustee from accounts receivable customers including Joe Schumaker, Jerry Shelton, Matthew Cates, Don Stallbaumer, Donald McDowell, Joe Brown, Don Lovell and Michael Ferra.	3.80
02/17/2011	EML Prepare e-mail to J. Todd regarding M. Worrell's account receivable letter which he should not have received.	0.10
	EML Telephone call with J. McClymont, counsel for N. Fowler of Royal Beef, regarding his desire to pay for invoices and noting possible claim by Cattle Country Video for cattle.	0.20
	EML Review T. Berend's correspondence regarding cattle for which he paid the suppliers direct at the direction of J. Byrde and further review of impact of assignment documentation on balance of accounts receivable.	1.20
	EML Telephone call with M. Haiar regarding Nu Technologies cattle settlement issues and identification of missing invoices relating to same.	1.00
	EML Review fax from K. Ogden and confirm account receivable balances and headcounts with Eastern's records.	0.40
	EML Review VTIK invoices for cattle shipped to Lanesville, IN, not paid for by VTIK for whom ELC has paid the suppliers.	0.50
	EML Evaluate 16 open contracts and/or open accounts receivable transactions between ELC and Nu Technologies in order to assess the validity of their proposed settlement including review of forward contract assignment activity between Superior and Eastern and Northern and Eastern, along with tracing of cattle which were shipped to Nu Technologies, weights and values determined in contract pricing in order to validate or dispute reduced values being claimed by Nu Technologies.	5.50
	PJO Analysis of accounts receivable balances sorting those with the highest value after subtracting cattle not paid for and potential contra accounts.	0.40
	PJO Review status of progress made to-date on the tracing project.	0.20
	CMP Return phone messages received by the trustee to account debtors and request information from others, send copies of invoices and other supporting documentation as requested.	2.50
02/18/2011	EML Review check remittances received at ELC on 2-18-11 in order	

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		HOURS
	to reconcile remittances to ELC records to determine account debtor payment status.	0.90
EML	Review Heritage Feeders correspondence regarding payment proposal on open accounts receivable.	0.70
EML	Telephone call with T. Hall of Baker regarding Nu Technologies, Joplin and Heritage Feeders contracts and open accounts receivable.	0.40
EML	Review additional information relating to the cattle shipped to VTIK including a reconciliation of additional category on farm inventory listing and conversation with V. Weidner of Eastern regarding names of truckers used by the Gibsons to move cattle from the farm.	0.80
EML	Telephone call with P. O'Malley of DSI regarding account receivable collection calls, reconciliation and tracking.	0.30
EML	Review of collection paperwork on Gibson Farm account receivable.	0.20
EML	Telephone call with L. Edwards regarding open accounts receivable owed to Eastern and accounting of same.	0.20
PJO	Telephone conversation and correspondence with M. Honenberger regarding next week's meeting in New Albany, IN.	0.10
PJO	Telephone conversation with L. Lynch regarding accounts receivable collection issues.	0.30
CMP	Return phone calls regarding accounts receivable collection calls received by the trustee over the last two days, forward messages on to other DSI team members who have already established contact with account debtors.	2.20
02/21/2011	EML Review fax from Yankton Land & Cattle in order to determine whose cattle they sold.	0.40
	CMP Mark up the chart of calls received by Jim Knauer this morning for return calls throughout the day and determine the amount of cash each may or may not represent.	0.60
	CMP Research the missing payment made by Baca County Feed Yard.	0.80
	CMP Research e-mail received by the trustee regarding account debtor, Herrmann.	0.40
	CMP Telephone call with Barbara Cornelison regarding her account and request canceled checks.	0.30
	CMP Telephone call with Brenda at Alabama Stockyards regarding their receivable and setoffs.	0.40
	CMP Telephone call with Fella Hughs at Paca Feed Yard, fax him information related to open accounts receivables.	0.50
	CMP Leave telephone message for Scott Keach.	0.10
	CMP Telephone call with Dave Peterson and research his claim that he was an intermediary for Bellar Feedlots and others, call to Bellar and call to Bellar's attorney.	0.70
02/22/2011	EML Meeting with C. Pierce to discuss customer account receivable paid to Superior and the impact on Eastern's records.	0.60
	EML Telephone call with P. O'Malley of DSI regarding best method of processing diverted accounts receivable records/files in order to support additional collection efforts.	0.30
	EML Telephone call with E. Edens regarding open invoices due to	

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	HOURS
ELC from PACO Feedyards and payment of same, along with need for additional payment from S. Thompson on financed transaction.	0.30
EML Telephone call to R. Dould of P & R regarding open invoice for 982-head of cattle.	0.10
EML Telephone call with S. Shirley, counsel to High Plains, regarding names of sale barns proximate to their location.	0.30
EML Review correspondence from B. Foote regarding no open invoices due and owing to Eastern and schedule of down money paid to Superior related to all business activity between Superior, Eastern and Foote in order to validate Foote's claim and Superior's possible receipt of significant Eastern sales proceeds.	1.00
EML Continue analysis of outstanding accounts receivable related to P & R Livestock, J. Perschbacher, R. Foote, 3H, GP Cattle/Dinklage and Pawnee in order to validate their allegations and track ELC purchase and shipment of associated cattle.	4.40
EML Review further support information relating to B. Foote's invoices prior to making call regarding open invoices.	0.50
EML Telephone calls with B. Foote and S. Foote regarding open invoices and the need for copies of canceled checks to Superior relating to same.	0.40
EML Prepare schedule summarizing Eastern's open invoices and Superior's lot numbers for submission via e-mail to S. Foote in order to obtain copies of canceled checks.	0.60
EML Telephone call with R. Dould regarding open accounts receivable and his non-payment of same.	0.30
CMP Review e-mail from Donna Good recapping documentation efforts.	0.20
CMP Discussion with Liz Lynch regarding Superior's invoices that were paid by customers.	0.60
CMP Research the Jerry Thompson invoice that used to be on the system but was credited off because Superior got the customer to pay them directly (invoice 14306768) and determine that ELC has canceled check to Superior.	0.40
CMP Respond to e-mails and calls referred from the Trustee including Tim May, Royal Beef and Gary Laib, Gary Laib, Steve Fletcher and Mathew Cates, leave message for Bryan Gardner's attorney.	1.90
CMP Continue accounts receivable collection efforts including telephone calls with analysis of Dave Paterson, Bellar Feedlot, Paco Feed Yard and Ed Edens.	1.40
CMP Identify where the cattle at High Plains Feed Lot came from so they can be sold.	0.40
CMP Discussion with Kenny Ogden and Denise Ogden regarding their settlement offer and summary of same.	1.30
CMP Research transactions with AG Partners and review letter from their counsel regarding cattle to be sold rather than paid for and prepare a response.	1.50
CMP Telephone call with Joe Morris regarding my letter and discussion about what he needs from us when proceeds are distributed and how to prove these cattle are Eastern's.	0.40
CMP Prepare deposits for escrow and operating account, note those	

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		HOURS
	accounts receivable payments and enter in Quicken and insert supporting documentation into customer file.	1.10
PJO	Telephone conversation with L. Lynch regarding transactions whereby the supplier or an intermediary were paid directly by the customer and next steps related thereto.	0.30
CMP	Telephone call with Keith Wakley regarding Baca County analysis and forward analysis to him.	0.40
02/23/2011	AJO Research J Bar H invoice #311069 noting download entry appears to indicate return of cattle to supplier, while inventory was invoiced to customer.	0.90
EML	Prepare updates to daily accounts receivable collection schedule.	0.40
EML	Review P & R Livestock's accounts receivable file in order to track previous payment history, trace source of cash payments, track types and weights of cattle purchased and where said cattle were delivered in order to attempt to locate missing/dead cattle.	2.80
EML	Telephone call with R. Plourde of McAfee Taft regarding assistance regarding his client SOLM and their contract counterparty S. Standridge where P&R Cattle are or were located.	0.20
EML	Evaluate sale barn options for High Plains' cattle including telephone calls with B. Elder of La Junta Livestock regarding moving cattle to them for sale next Wednesday.	0.80
EML	Meeting with T. Hall of Baker & Daniels regarding budget finalization process, resolution of certain contract release counterparties, discussion of significant potential claims issues with Superior and magnitude of accounts receivable collection activities in which they have been engaging and methods to address same, accounts receivable collection issues with C. Baker and R. Hoodenpyle and suggestions for next steps and upcoming meeting with Agrib Beef in Indianapolis next week and proposed follow-up meeting with deal team to finalize 13-week budget.	2.80
CMP	Research underlying transaction and draft letter to Dale Page regarding his open invoice.	0.60
CMP	Research cattle ownership for Morris Stock Farm's invoice that supposedly is owned by Ed Edens.	0.70
CMP	Research and correspondence with Tim May, Marilyn Fletcher regarding Steve Fletcher and discussion with Vickie Weidman regarding Joe Morris and proof of payment for cattle allegedly owned by Ed Edens.	0.80
PJO	Meeting with L. Lynch and T. Hall regarding contract, title and liens issues as it relates to the cattle contracts (portion of the larger meeting with Ms. Hall).	1.50
PJO	Correspondence with M. Hohenberger regarding status of meeting tomorrow.	0.10
02/24/2011	EML Telephone call with S. Standridge regarding assistance in obtaining yard sheets from Standridge Feedyards.	0.10
EML	Prepare summary worksheet detailing check copies received from B. Foote for funds paid by him to Superior for cattle	

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	HOURS
shipped by Eastern.	0.70
EML Telephone call with W. Henley regarding his client, R. Hoodenpyle's, open accounts receivable.	0.30
EML Prepare summary information package and e-mail of same to W. Henley, counsel for R. Hoodenpyle.	0.80
EML Prepare package of support information pertaining to the open account receivable from Cattlco and e-mail of same to N. Johnson at Bass.	0.70
EML Evaluate optimal sale barns for prospective sale of remaining cattle under control of M. Freeman.	0.80
EML Telephone call with R. Dould of P & R Livestock regarding unpaid account receivable and need for full accounting for deads.	0.40
EML Telephone call with T. Hall of Baker regarding contemplated conference call with Cactus regarding Eastern Cattle on feed at Cactus.	0.30
EML Telephone call with J. Standridge of Standridge Feeders regarding need for yard sheets.	0.20
EML Meeting with P. O'Malley of DSI regarding critical open action items including accounts receivable collection calls and responsibilities, Ed Edens' priority collection tasks and recommended process for dealing with excessive amounts of claimed deads.	1.00
EML Meeting with M. Hohenberger and P. O'Malley of DSI regarding background of transactions between Eastern and himself.	2.40
EML Telephone call with R. Stanley of Baker regarding Cactus Feedyard's transactions with Eastern Cattle.	0.20
CMP Telephone call with Robert Nichols regarding the check from Steve Fletcher to Superior and e-mail exchange with Superior regarding same.	0.20
CMP Review package of supporting documentation for Eastern's purchase of cattle that were sent to Morris Stock Farm to feed to evidence Eastern's ownership, letter to Morris conveying same and outlining payment to the estate.	1.10
CMP Review documents provided by Paco Feed Yard and determine that they did pay the vendor, review documents from Steve Fletcher and update file to reflect the latest information.	1.50
PJO Review Fredin interpleaders and Hohenberger file in advance of meeting with M. Hohenberger.	0.30
PJO Meeting with L. Lynch and M. Hohenberger to discuss nature of issues at Eastern and amounts Mr. Hohenberger owes to Eastern.	2.40
PJO Meeting with L. Lynch to review status of accounts receivable collection efforts and discuss larger dollar value accounts.	1.00
PJO Attempt to collect accounts due from Big Drive Cattle including review of file, place call to company and fax over supporting documentation.	0.80
PJO Review files related to amounts due from Glover Farms.	0.40
02/25/2011 AJO E-mail documents to W. Hershey, attorney for R. Hoodenpyle, per S. Abbott's request; confirm receipt of same.	0.20
EML Review letter from N. Johnson, counsel for Cattlco, regarding T. Gibson's authorization to keep load of cattle for free in	

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		HOURS
	compensation for future nondelivery of cattle pursuant to forward sales contract against which down money had been received by Eastern.	0.50
EML	Telephone call with the sale barn handling the sale of High Plains cattle in order to confirm timing of shipment and payment information.	0.20
EML	Telephone call with S. O'Neill of Baker regarding litigation targets.	0.10
EML	E-mails to M. Wahlert and B. Christensen of Superior regarding Eastern's payment demand letter.	0.20
PJO	Organization of accounts receivable files.	0.40
02/28/2011	EML Meeting with V. Weidner of Eastern regarding support for P & R transaction with load out sheet for cattle P & R is claiming were never received.	0.20
EML	Review collections from Friday and Monday and support documentation related thereto in order to track payment of outstanding accounts receivable.	1.40
EML	Telephone call with S. O'Neil regarding litigation targets and support information required by her to proceed.	0.70
EML	Review yardsheet submitted by J. Standridge and load out ticket for missing cattle and reconcile same to invoices for R. Gould for cattle which he claims to be dead.	1.20
EML	Telephone call to R. Gould regarding missing cattle.	0.10
EML	Telephone call to J. Standridge regarding typical form of yardsheets provided to his customers.	0.10
EML	Telephone call with R. Gould regarding missing information from yardsheets and lot out ticket for cattle he said he has not received.	0.30
CMP	Follow up on several e-mails from Jim Knauer with messages from customers regarding their accounts.	0.30
CMP	Review list of receivables requiring follow-up and forward names to Liz Lynch.	0.30
CMP	Update receivable schedule for payments made and note the date of payment, copy checks and file in respective customers' files.	1.30
CMP	Research of Ed Edens-related receivables, prepare letters for his signature which inform the feedlots that certain cattle belong to Eastern Livestock and some are Ed Edens.	2.90
03/01/2011	EML Evaluate the Bynum cattle transaction in light of prehearing notice received yesterday and in order to prepare for discussion with Baker & Daniels regarding same.	0.70
EML	Telephone call with R. Stanley of Baker regarding the Bynum cattle transaction and history related thereto.	0.40
EML	Telephone call with J. Standridge regarding yardsheets for the P & R Livestock transactions.	0.40
EML	Prepare summary schedule reconciling various proposals made by counsel for Nu Technology and review of Eastern's records regarding same.	5.40
CMP	Continue collection efforts of accounts receivable including calling customers, document responses and research amounts due from Allen Barry, Dale Page, Glen Franklin, TJ Nockles and	

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		HOURS
	AG Partners.	2.20
CMP	Prepare letter to Steve Krajeck regarding his receivable and possible communication he may have received from Superior telling him to pay them.	0.30
CMP	Draft e-mail to Annis Yates regarding cattle on feed for Tommy Gibson in Nebraska and ask if she has any way to get information about them.	0.30
CMP	Review response from Annis Yates regarding cattle on feed.	0.10
03/02/2011	AJO Review aged accounts receivable report printed by B. Royalty against accounts receivable worksheet to ensure the list is complete and fax aging to D. Beauchamp, per his request.	0.30
	AJO Telephone calls from and to D. Beauchamp regarding his (branch) accounts; discussing information to be provided to us regarding payments to suppliers.	0.30
	CMP Prepare a package of information and a cover explanatory e-mail for Jim Bosco regarding the Baca checks that were stopped and later paid.	1.00
	CMP Prepare letters to Jacob Larson, DR Daniels and Tom Herrmann regarding payments they made to ELC rather than to Florida Livestock Association who has also made demand for payment.	0.80
	CMP Document files and accounts receivable collection notes for information from Darrell Beauchamp regarding his payments for customers cattle and customers' payments to him.	0.70
	CMP Research of all Ed Edens' receivable, inventory, escrow account and dead cattle or missing cattle in preparation for an upcoming meeting with Edens.	2.10
	CMP Prepare schedule of Agri Beef and Supreme invoices with total amount due for Liz Lynch.	0.20
	CMP Respond to e-mail from Pat O'Malley regarding Baca County Feedyard.	0.20
	CMP Prepare faxed memo to Ron Shepherd regarding outstanding invoices.	0.30
	CMP Prepare revised open item listing regarding status of accounts receivable collections.	0.50
	CMP Prepare correspondence to the Trustee regarding Bellar Feedyard receivable and the communication he apparently received in January, and prepare letter to Bellar's counsel, Annaelyse Wright, regarding the discount they want on their invoice for unspecified defects.	0.50
	PJO Review supporting documentation relating to the Glover accounts receivable and correspondence related thereto.	0.30
	PJO Correspondence regarding accounts receivable due from BACA.	0.10
	PJO Meeting at the offices of Baker & Daniels in Indianapolis, IN, with J. Carr, T. Hall and L. Lynch to discuss nature of sales transactions and impact on analysis of accounts receivable and forward contracts.	2.00
	PJO Meeting with T. Hall and L. Lynch to review issues with accounts receivable debtors including BACA, Nu Technology and C & M Cattle and develop possible resolutions of each.	2.50
	EML Meeting with T. Hall, J. Carr, R. Stanley and P. O'Malley at offices of Baker & Daniels to discuss nature of sales transactions and impact on accounts receivable collections and	

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		HOURS
	realization of forward contracts.	2.00
EML	Meeting with T. Hall and P. O'Malley at offices of Baker & Daniels to discuss specific accounts receivable collection issues and possible resolutions of same.	2.50
EML	Meeting with S. O'Neil at offices of Baker & Daniels regarding possible litigation and/or settlements with certain account debtors.	0.80
03/03/2011	EML Meeting with S. O'Neil of Baker to discuss collections steps for Atkinson Livestock, C. Baker and J. T. Nuckols and support information required related thereto.	0.80
EML	Review information received from B. Heine and comparison of same to data received from Nu Technology in order to reconcile which vendors were paid and by whom related to a specific load of heifers.	0.80
EML	Review Baca source documents and reconcile same to cash balance remaining in Fifth Third bank account.	0.30
CMP	Document Bellar file with correspondence from yesterday.	0.10
CMP	Prepare Jim Woods' analysis of cattle sold against accounts receivable balance.	0.30
CMP	Prepare update to receivable schedule of the current status of the collection efforts by indicating whether the account is resolved or in process or it is part of the collection of accounts through interpleaders.	1.00
CMP	Prepare letter to Demaio Farms regarding short-pays and request for documentation.	0.80
CMP	Review Bud Heine's file to determine if we have documentation regarding invoices paid to supplier and copies of canceled checks.	0.20
CMP	Telephone call with Kurt Fredin regarding two contracts for cattle with Brandon Funkhouser which do not appear on the contract schedule in the right number or location.	0.10
CMP	Respond to a variety of questions posed by Pat O'Malley regarding Baca County Feedyards and the stop payment checks that cleared, provide wire instructions and copies of checks.	0.60
CMP	Telephone call with Nora Dean regarding the faxes she sent regarding her receivable.	0.20
CMP	Review of Ed Edens files with Vickie Weidman to prepare for the upcoming meetings with Ed Edens, discuss inventory issues in detail.	1.90
CMP	Prepare analysis of the Frontera and Frontier invoices and determine which have something to do with Ed Edens.	0.40
CMP	Prepare analysis of E4 Cattle invoices for discussion with Ed Edens next week.	0.50
CMP	Prepare analysis of Sterwalt cattle sales compared to accounts receivable balances.	1.50
PJO	Assemble file of documentation of BACA checks that were previously returned but then were credited to the Fifth Third account.	0.20
03/04/2011	EML Meetings with S. Abbott regarding reconciliation project for Agrib Beef.	0.40
EML	Evaluate datapoints contained in correspondence for D. Domina	

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		HOURS
	regarding Eastern's open accounts receivable from Nu Technology.	1.00
EML	Telephone calls with A. Applegate regarding C. Baker's open accounts with Eastern including discussion of cattle on feed in name of GP Cattle.	0.70
EML	Review K. Ogden's account receivable file and related correspondence including review of photographic records of deads purported to be related to shipments made by Eastern to Ogden in October and early November.	1.50
EML	Review the T. Rosenbaum and GP Cattle transaction history as it relates to unbilled inventory in Marion, KY, and impact on collection of accounts receivable related to same.	1.20
EML	Meeting with C. Pierce to review accounts receivable collections to-date and future profile of remaining accounts.	1.30
CMP	Review status of receivables with staff and get updates to their respective efforts.	0.30
CMP	Make change to Sterwalt analysis to gross up an invoice short paid.	0.10
CMP	Analyze accounts receivable invoices from HHH and Clifford Oldham compared to the proceeds of those cattle described in the invoices.	1.00
CMP	Review of materials sent from Kenny Ogden comparing the photos of deads sent with the facts represented in the invoices, prepare outline for conversation with the Ogdens.	1.10
CMP	Continued accounts receivable collection including analysis of Oldham cattle sales, update more information on HHH Cattle sales, Tom Freeman sale of cattle that are located in Ed Edens inventory, summarize reconciliations to-date to determine if cattle are accounted for.	3.60
CMP	Meeting with Liz Lynch to run down the list of receivables and the percentage of collectibility to the file and update the status code.	1.30
PJO	Review of files and place collection calls to contact information for Glover Farms.	0.30
03/07/2011	EML Review close out sheet from Pawnee for Lot 1260 and reconcile same to yardsheets.	0.30
	EML Review and update cash collection file and review correspondence regarding open files for data integrity against collection notes.	0.50
	EML Review J.T. Nuckols' correspondence and related invoice information in order to determine nature of underlying transaction.	0.70
	EML Telephone call with M. Freeman regarding sale of cattle located at his son's ranch.	0.20
	EML Telephone call with W. Henley, counsel to R. Hoodenpyle, regarding collection of his outstanding account receivable.	0.10
	CMP Telephone call with Amber Moulder regarding AG Partners and tell her that the court order we have is sufficient for her to sell the cattle free and clear of liens.	0.20
	CMP Telephone call with Ed Edens regarding making a visit to Okolona, MS, next week.	0.20
	CMP Telephone call with Douglas Sunderman's attorney regarding	

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		HOURS
	the payment and review of accounts receivable.	0.20
	CMP Telephone call with to Lane Cattle Company to request canceled check from a diverted deal.	0.10
	CMP Telephone calls with Dimmitt Feedyard and John Huffacker regarding payment of receivables.	0.30
	CMP Discussion with Liz Lynch regarding a comfort letter for AG Partners.	0.20
03/08/2011	EML Telephone call with K. Donica regarding payment of outstanding invoice.	0.10
	CMP Research several Ed Edens invoices where there may be cattle on feed.	0.60
	CMP Prepare letters for Ed Edens' signature regarding cattle on feed in his name which then led to investigation into Kirkland Feedyard and Lane Cattle Company.	3.20
	CMP Send Woods receivable summary and sales proceeds to Pat O'Malley.	0.10
	CMP Review Ed Edens customer list and incorporate customer collection problems into global request letter.	0.40
	CMP Review Royal Beef file, search for missing invoices, update the file for the equity deals and calculate the amount paid for by other partner.	1.50
	CMP Review list of receivables that we have been unable to locate and search files and papers in the storage area for possible clues on phone numbers, search internet, calls to sales representatives to see if they can provide information.	0.80
	CMP Prepare letter for Jim Knauer's signature regarding the setoff issue with Baca County Feed Yard and discuss same with Pat O'Malley and Liz Lynch.	0.30
	CMP Telephone call with Clyde Wooldridge regarding diverted check.	0.30
	CMP Review Penner Cattle and Penner Feedyard invoices and determine the extent of Ed Edens' ownership interest and update chart to reflect that amount due to Eastern.	0.50
	CMP Continue work on letter to Ed Edens regarding all of the issues that need to be resolved.	0.40
	PJO Collection efforts to amounts due from Glover Farms including analysis of amounts owing and telephone conversations with the principals of Glover Farms.	0.80
	PJO Analysis of amounts due from Frank Madison cattle and attempt to reconcile the number of cattle shipped.	0.60
03/09/2011	AJO Telephone call from D. Beauchamp regarding status and meeting to discuss and settle his accounts; telephone conference call with D. Beauchamp and C. Pierce regarding same.	0.30
	CMP Review documents pulled from files by staff related to Royal Beef and re-review the letter from Royal Beef's attorney to see how it pertains to these documents.	0.10
	CMP Telephone call with Darrell Beauchamp regarding the motion for default judgment that was filed on him by Fifth Third.	0.40
	CMP Research Andy Lolley on the internet, calls to Chad Houck, the sales representative, to request contact information.	0.30
	CMP Telephone call with Mrs. Sunderman regarding the checks we	

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		HOURS
	were to receive on account and obtain attorney's phone number.	0.30
CMP	Telephone call with Monte Haiar regarding contact information for Russell Garwood and Ronald Stahl.	0.20
CMP	Telephone call to Clyde Wooldridge regarding the front and back of his diverted check.	0.10
CMP	Telephone call with Randy Peterson regarding Doug Sunderman's receivable and contract.	0.30
CMP	E-mail to Heather Schuyler regarding the returned deposit from Kuenning and where the check is now, call to attorney for Kuenning regarding the check and Royal Beef.	0.40
CMP	Telephone call with Jim Fern regarding Todd Rosenbaum's cattle that he now says were sold and what options there are for payment, discuss options with Liz Lynch.	0.60
CMP	E-mail to James Knauer with the information he requested on Demaio Farms.	0.10
CMP	Prepare summary of Ed Edens' customers accounts and indicate which are actually owed directly by Edens.	1.20
CMP	Review e-mail from Heather Schuyler with an attachment from David Domina regarding Bellar Feedlots partial payment.	0.30
CMP	Review letter from Scott Newbern regarding the response to the Tom Herrmann demand letter and discuss same with Liz Lynch.	0.50
PJO	Collection efforts of amounts due from Frank Madison including telephone conversation and correspondence with Mr. Madison.	0.60
PJO	Collection efforts of amounts due from C & M Cattle including preparation of counterproposal and forward to C & M Cattle's counsel.	1.50
03/10/2011	EML Review account receivable confirmation information requested by T. Hall of Baker and review motion regarding settlement discussions.	1.30
	CMP Review accounts receivable database and prepare list of calls for today, update status of accounts that have seen movement and reclassify others based on recent correspondence.	1.70
	CMP Research the Eastern invoice numbers related to certain Superior lot numbers which they claim they have not been paid and they want to collect the receivable.	1.80
	CMP Telephone call with John Huffaker regarding Dimmitt Feedyard and their unpaid invoices, prepare e-mail transmitting invoices and instructions for diverted checks.	0.40
	CMP Research customer payments against the Superior open invoice file to determine what payments may be out there that they can still collect, if able.	0.80
	CMP Analyze the additions to the receivable system and cross-check against database for the cattle sales that were put back on (after they were previously taken out as demanded by Tommy Gibson).	1.90
	CMP Investigate the sale contract that Tommy Gibson's trustee provided stating that this invoice is not part of the interpleader and wants to know if Eastern has any interest in them.	0.50
	CMP Review the correspondence from Agri Beef and Supreme Feedyards regarding their receivables and related setoff for contract deposits.	0.70
	PJO Telephone conversation with C. Murdock of C & M Cattle	

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		HOURS
	regarding settlement proposal.	0.30
PJO	Summarize settlement for C & M Cattle and forward to S. O'Neil of Baker & Daniels to document agreement.	0.30
03/11/2011	EML Meeting with J. Knauer to discuss Royal Beef's needed actions and Baca Feedyard offset issue.	0.70
	CMP Prepare correspondence to Agri Beef requesting a canceled check or wire transfer advice for the cattle they received from Piedmont Livestock and paid directly.	0.20
	CMP Research the proper contact person at Joplin Regional Stockyards to discuss payable of cattle that were shipped to Agri Beef and put on feed.	0.20
	CMP Prepare updated Baca County letter for Jim Knauer, obtain his signature and send to Mike Wilson and his counsel.	0.30
03/14/2011	EML Telephone call with W. Henley and R. Hoodenpyle regarding outstanding accounts receivable and outstanding forward contract.	0.20
	CMP Prepare letter to Donald Sunderman's counsel, Randy Petersen, regarding receipt of payment and name of an expert if needed in a related matter.	0.40
	CMP Discussion with Donna Good to request that she prepare a summary of the new invoices that were added since the bankruptcy.	0.10
	CMP Review documents related to cattle on feed at Royal Beef and prepare a memorandum to Jim Knauer regarding same.	1.10
	CMP Request Royal Beef history from Donna Good.	0.10
	CMP Review past practices of Royal Beef based on payment history and determine if Grant Gibson paid his share of the invoices.	0.70
	CMP Discussion with Liz Lynch regarding Royal Beef invoices for cattle on feed.	0.20
03/15/2011	EML Telephone call with T. Berend and review of support documentation sent by him to support payment of his open account receivable to Oak Lake Cattle and J. Byrd.	0.20
	CMP Resend Donald Sunderman letter to his counsel, Randy Peterson.	0.10
	CMP Prepare memorandum to Nick Fowler at Royal Beef regarding cattle on feed for Ed Edens and Scott Gibson and four invoices that we can't determine who got the cattle.	0.40
	CMP Review Stierwalt accounts receivable and cattle sales.	0.20
	CMP Investigate Royal Beef invoices that relate to transactions with by Grant Gibson.	1.60
	CMP Review package of documents prepared by Vickie Weidman in January 2011 that describe the Scott Gibson cattle that were allegedly shipped to Royal Beef in September 2010.	0.90
	CMP Draft memorandum regarding Royal Beef invoices.	0.30
	CMP Continue research of Royal Beef invoices, search trucking records, and review memorandum that Vickie wrote that tracked all the transactions through to where the cattle were ultimately sold.	1.00
03/16/2011	EML Review correspondence from Nu Technologies, Demaiio and	

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		HOURS
	C&M for re-evaluation based upon information gathered from conversations with Superior relating to transactions in which both parties are claiming an interest.	2.30
	PJO Correspondence with L. Lynch regarding status of the C & M settlement.	0.10
03/17/2011	AJO Discussion with L. Lynch regarding J & F, Yuma Feedlot and C & M Cattle issues and review of documents and perform research in files regarding same.	0.50
	EML Prepare and distribute summary of Atkinson true transaction invoice support to S. O'Neil of Baker for further collection action.	0.70
	EML Telephone call to W. Henley counsel to R. Hoodenpyle regarding open accounts receivable and forward contract.	0.10
	EML Review yard sheets received from Standridge relating to cattle shipped to them relating to Eastern outstanding accounts receivable from P&R Livestock and reconcile same to Eastern invoices by headcount and value in order to pursue collection efforts against R. Gould of P&R.	2.00
	EML Prepare schedule of transaction activity based upon Superior shipments to Nu Technologies, Eastern's shipments to Nu Technologies reconciling different head, values and reconciliation of contracts between same along with further reconciliation of desired settlement offered up by D. Domina in order to advance discussions between parties.	3.60
	EML Review numerous e-mails from K. Frye of Superior regarding cattle shipped through them for which payments have not been made.	0.50
03/18/2011	EML Telephone call with W. Henley, counsel to R. Hoodenpyle, regarding purportedly rejected load and desire for settlement offer on forward contract.	0.30
	EML Telephone call with M. Freeman regarding outstanding feed bills, non-payment of A. Hudgins feed bills and need to sell remaining cattle promptly.	0.30
03/21/2011	EML Telephone call with V. DeMaio regarding cattle received from Eastern and Superior.	0.20
	EML Telephone call with J. Odle of Superior regarding DeMaio transaction.	0.10
	EML Telephone call with T. Odle of Superior regarding transaction with V. DeMaio and collection issues related thereto.	0.10
	EML Review additional outstanding invoices on Superior schedule and further reconciliation of same.	1.00
	EML Review and reconcile Dimmit Feedyard and D. Cluck open accounts receivable including analysis of current weight of subject cattle and assumed feed costs as against proposed payment settlement offered and prepare e-mail correspondence regarding same to J. Huffaker, counsel for Dimmit.	1.00
	EML Review and reconcile DeMaio open accounts receivable with Eastern and associated Superior background information in order to assess validity of crossclaims for misrepresented cattle being claimed by DeMaio.	1.00
	EML Telephone call with K. Varner regarding possibly open invoices.	0.10

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		HOURS
	EML Review newly created Sunderman invoice pertaining to open transaction between Eastern and Superior.	0.10
	EML Review Superior and Eastern open transactions pertaining to Ed Edens and reconcile same to remaining open transactions between E. Edens and Eastern.	0.50
	CMP Assist Liz Lynch and Alan Omori with the preparation of a schedule of diverted checks by comparing check amounts to invoice amounts and noting differences as well as noting check numbers of the payees.	1.00
03/22/2011	EML Prepare for conference call with V. DeMaio regarding unpaid Eastern invoices.	0.50
	EML Telephone conference call with V. DeMaio and T. Odle of Superior regarding open invoices relating to transactions between parties including attempts at reaching acceptable payment terms on all transactions between DeMaio and Eastern and on what basis DeMaio was discounting related invoices.	0.70
	EML Telephone call with T. and J. Odle following up on misrepresentation of historical facts pertaining to DeMaio transactions and inconsistency of previous conversations which Eastern staff has had regarding these unpaid transactions.	0.30
	EML Telephone calls with M. Freeman regarding cattle sale at Newkirk and visit by M. Hohenberger to possibly purchase cattle.	0.30
	EML Telephone call with M. Hohenberger regarding possible interest in cattle at M. Freeman's.	0.20
	EML Telephone call with J. Knauer regarding accounts receivable files and DeMaio restrictively endorsed check.	0.10
	EML Telephone call to J. Standridge regarding yard sheets on R. Gould.	0.10
	EML Review open transactions between Superior and ELC relating to E. Edens.	0.50
	EML Review Heritage motion and attend to further reconciliation of outstanding transactions between parties, including unpaid and unrecognized Superior lot.	1.30
	CMP Review accounts receivable database and update based on recent conversations regarding Baker Daniels' stance on the receivables that require "legal review" as opposed to a straight collection effort, resort the database to summarize buckets of collectibility.	1.50
	CMP Review of documents provided by Glover Farms and prepare an analysis of deads to prior shipments.	0.60
	CMP Prepare letter for Ed Edens' signature regarding the January 2011 Ed Edens invoice to Dean Cluck and request that Cluck make payment to Eastern.	0.40
	CMP Investigate the newly written Agrib Beef and Heritage invoices that contradict what we are being told be the customers.	1.10
03/23/2011	EML Review additional Agrib Beef documents sought by D. DeNeal of Baker and attend to distribution of same as well as review of documents pertaining to a load of cattle which had not previously been invoiced for which underlying documentation evidencing shipment had been located.	0.90
	EML Telephone call with T. Odle of Superior regarding resolution of	

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		HOURS
	open invoices with DeMaio.	0.10
EML	Review and reconcile outstanding headcount shipment results with Heritage and provide additional support to T. Hall at Baker regarding invoice for cattle wherein Heritage paid supplier direct on 272 head of cattle which had previously not been identified.	2.00
EML	Review Eastern trucking reports for November 6th and reconcile same to known transaction detail between Cactus, Supreme, Superior, Nu Technologies, Torrington and R. Nichols for purposes of identifying additional asset pools for the benefit of Eastern's creditors.	3.20
CMP	Investigate the Heritage "new" invoice that was created in February 2011.	0.50
CMP	Review of shipping records searching for Heritage shipment related to 272 head of cattle which were invoiced to prove shipment and note that there were many loads of cattle shipped on November 5 - 10 that were never invoiced.	1.70
CMP	Review AgriBeef e-mails and determine if the "new" invoice that was created as a result of unwinding "self help" was really shipped, investigate purchase and payment for cattle.	2.90
CMP	Investigate cattle on feed at Tom Fellhauer's conditioning lot and determine if Eastern has an ownership interest in them.	1.30
CMP	Draft e-mail to Kim Stuart at Agri-Beef regarding her account analysis and the newly found invoice that is also due from them, request sign-off on account balance piece of the equation.	0.90
03/24/2011	EML Review Stierwalt's e-mail correspondence and incorporate same into open accounts receivable files.	0.30
	EML Telephone call with T. Hall of Baker regarding process to be used relating to Eastern Livestock transactions during early November.	1.00
	EML Evaluate shipping location of additional load of cattle purchased from T. Bynum and trace end delivery location of same including review of Cactus interpleader for related receivable.	0.80
	EML Telephone calls with M. Hohenberger regarding offer to purchase cattle under control of M. Freeman.	0.50
	EML Telephone call with M. Freeman regarding outstanding feed and care costs associated with cattle to be sold.	0.20
	EML Evaluate offer on cattle made by M. Hohenberger as against current market values.	0.60
	EML Telephone call with T. Grett regarding site visit to inspect M. Freeman cattle in order to confirm headcount in January as against current.	0.20
	EML Telephone call with T. Odle regarding proposed calculation of adjustments to DeMaio invoices.	0.20
	EML Telephone call with J. Standridge regarding questions pertaining to yard sheet data on P & R Livestock cattle.	0.20
	EML Prepare summary of transactions with DeMaio Ranch identifying acceptable adjustments to current amounts owed.	0.90
	EML Evaluate Heritage shipments in light of new documents presented by Heritage relating to assignment by T. Gibson of Eastern's interest in the cattle.	0.90
	EML Evaluate Baca cover letter for impact on collection of other potential as yet unidentified issues and e-mail to J. Knauer,	

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		HOURS
	trustee, regarding same.	0.30
EML	Review activity in E. Edens account into which transactions relating to current account receivable collection activity are noted in order to evaluate potential impact on collection of receivables.	1.30
CMP	Discussion with Liz Lynch and later Alan Omori regarding the master receivable file on the S drive and how we are accounting for differences in cash received and "stories" that are too complicated to explain on the master database.	0.80
CMP	Review e-mail to Kim Stuart regarding ABL (Agrib Beef) and determine whether we should discuss the set-off of contract deposits in that e-mail or as part of the global settlement.	0.20
CMP	Review July 6th and 7th trucking lists to see if we can support the 21 head of cattle that Tom Fellhauer has claimed may be Eastern's.	0.20
CMP	Discussion with Vicki Weidman regarding the 21 head of cattle at Tom Fellhauer's and why they are no longer on the receivables.	0.20
CMP	Update receivable database for changes in collection notes and status, payments add story sheets for complex transactions, sort and subtotal to identify inconsistencies in the database, reclassify where required and resort and resubtotal and print report.	2.80
03/25/2011	EML Review Agrib Beef's e-mail correspondence regarding accounts receivable reconciliation.	0.30
EML	Telephone calls with M. Freeman III and IV and M. Hohenberger regarding sale of cattle from M. Freeman IV yard and questions of feed invoices related thereto.	1.20
EML	Prepare schedule of invoices to be paid from sale of M. Freeman cattle.	1.10
EML	Review Standridge yardsheets regarding P & R transaction prior to call with R. Gould.	0.20
EML	Telephone calls with R. Gould regarding open accounts receivable.	0.40
EML	Telephone call with T. Grett regarding site visit at M. Freeman's ranch.	0.10
EML	Telephone call with T. Odle of Superior regarding DeMaio proposal.	0.10
EML	Prepare further value analysis of DeMaio transactions.	0.20
EML	Review E. Edens listing of transactions in order to further research claim by P & R Livestock that they have been inappropriately invoiced by Eastern.	0.40
AJO	Telephone call to D. Beauchamp regarding status and timing of his visit or telephone call with C. Pierce to review his accounts.	0.20
AJO	Discussion with L. Lynch and J. Finchum regarding cattle and shipment tracing.	0.20
03/28/2011	CMP Discussion with Susie Abbott regarding the accounting for contract deposits and how Eastern's amount compares to ABL (Agri Beef/Supreme) numbers.	0.30
CMP	Telephone call with Guy Clark, the attorney for Mark Freeman III and Mark Freeman IV, regarding cattle on feed that they want to sell for Eastern, relay message to Liz Lynch via e-mail	

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		HOURS
	describing the urgency of the matter in Clark's mind.	0.30
CMP	E-mail to Kim Stuart at Agri Beef regarding the contract deposits.	0.10
CMP	Lengthy phone call with Jerry Smith regarding Tom Fellhauer and shipments received in Ed Edens' name that are probably Eastern's cattle.	0.50
CMP	Telephone call with Ed Edens regarding the Fellhauer cattle.	0.30
CMP	Record the interpleader invoices in the accounts receivable database and carefully cull out those invoices marked as interplead but actually are not, determine if those invoices can be paid at the settlement of the interpleader litigation or prior.	3.60
CMP	Telephone call with Ed Edens regarding the Dimmitt cattle on feed and current balances of his receivables.	0.10
CMP	Review the printouts on Ed Edens' receivables and mark those that have been paid.	0.30
CMP	Telephone call with Chad Houck regarding his open invoices and the amounts he owes us.	0.70
CMP	Prepare a schedule to document the setoffs against accounts payable of Chad Houck by his accepting payment from Andy Lolley and S & S.	0.50
EML	Meeting with C. Pierce to discuss calls from G. Clark, attorney for M. Freeman, III.	0.20
EML	Telephone calls with G. Clark regarding cattle-in-possession of M. Freeman and need to get cattle moved today, as well as issues regarding priority of feed claims for charges incurred prior to time cattle were moved to another facility.	0.80
EML	Telephone call with T. Hall of Baker regarding resolution of disputed feed claims regarding cattle in the hands of M. Freeman, III.	0.10
EML	Review draft escrow agreement and further review of documentation surrounding claims for payment by M. Freeman, III in order to attempt to get cattle transacted today.	0.40
EML	Telephone calls with M. Hohenberger regarding cattle to be sold that are at M. Freeman, III's and issues with same.	0.30
03/29/2011	CMP Document the Andy Lolley and S & S files related to Chad Houck's setoffs against the bounced check.	0.40
	CMP Telephone call with Ed Edens regarding Kirkland's cattle being sold and the letter he needs for Dimmitt Feed Yard, prepare letter and fax to him.	0.30
	CMP Meeting with Liz Lynch regarding receivable collections and the new wrinkle that many of the receivables have such as contracts or other legal issues that will impact collection.	0.70
	CMP Review letter from Jared LeFevre regarding the Northern Livestock Video Auction against Nu Technologies.	0.30
	EML Meeting with C. Pierce to discuss collection efforts pertaining to specific account debtors including Heritage Feeders and Rush Creek.	0.70
	EML Review summary of identified to-date, the unrecorded accounts receivable activity, in order to facilitate establishment of process to gather additional similar data points.	0.90
	EML Telephone call with R. Gould of P & R regarding proposed payment plan.	0.10

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		HOURS
	EML Telephone call to R. Gould regarding open accounts receivable.	0.10
	EML Telephone call to W. Henley regarding open accounts receivable from R. Hoodenpyle.	0.10
	EML Prepare and distribute by e-mail summary file on P & R Livestock transaction to J. Knauer, trustee, and Baker for their review and comment.	0.70
	AJO Research related to accounts payable and accounts receivable that were removed in the system and added back after download file was obtained and analyzed and research related to same.	1.00
03/30/2011	CMP Record each trucking entry into the accounts receivable database.	1.60
	EML Meeting with P. O'Malley to discuss open collection issues with accounts receivable.	0.50
	EML Telephone call with R. Gould of P & R Livestock regarding proposed payment plan.	0.30
	EML Telephone calls with T. Odle of Superior regarding open invoices with DeMaio Farms.	0.30
	EML Telephone call with V. DeMaio regarding unpaid invoices and need for payment in full.	0.10
	EML Telephone call with W. Henley, counsel for R. Hoodenpyle, regarding payment status on open account receivable.	0.20
	EML Telephone call with R. Gould regarding payment of open accounts receivable and proposed payment plan.	0.20
	EML Telephone call with J. Knauer regarding payment proposal from R. Gould of P & R Livestock.	0.10
	EML Prepare further summary of proposed payment plan for R. Gould of P & R Livestock.	0.90
	EML Prepare schedule of open invoices for DeMaio Ranch and e-mail summary of issues behind dispute of outstanding accounts receivable for further evaluation by J. Knauer, trustee, and T. Hall and J. Carr of Baker.	1.10
	EML Review correspondence from D. LeBas in order to determine whether Eastern has an interest in the cattle identified in memo.	0.30
	EML Evaluate impact of cattle found in E. Edens' inventory which arose as a result of the kite with GP Cattle and implications for lack of collectibility of same.	0.30
	EML Evaluate correspondence from J. LeFevre of Crowley Fleck regarding Nu Technologies and Northern litigation.	0.80
	AJO Analysis of accounts receivable and accounts payable add-back files to determine plan for adding back cattle payables including discussion with B. Royalty to request verification of added invoices.	1.00
	AJO Discussions with B. Royalty regarding findings from accounts payable analysis and incorporate findings into accounts payable addback analysis.	0.80
	AJO Continue analysis of accounts payable addbacks using file created during initial analysis of accounts receivable and the related accounts payable; attempt to match accounts receivable invoices for the matching payable entry; print reports and documents for further analysis by staff.	2.60
	PJO Meeting with L. Lynch to review status of accounts receivable	

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		HOURS
	collections and issues related thereto.	0.50
PJO	Analysis of correspondence received from Thomas Glover regarding deductions from amounts due Eastern and draft letter with settlement proposal.	1.80
PJO	Review issues with the C & M Cattle settlement proposal as it relates to Superior's shipments.	0.20
03/31/2011	CMP Trace shipping dates into accounts receivable file, note customer name on shipping records, research through inventory those shipments that were marked as going into branch inventory, note on the accounts payable file if the invoice was paid by the supplier.	4.90
	CMP Status meeting with Pat O'Malley and Liz Lynch regarding the status of accounts receivable projects used to identify transactions that need to be invoiced.	1.10
	CMP Telephone call with Jerry Smith and draft e-mail to Jim Knauer regarding the deduction of \$1,500 in legal fees for investigation and documentation of transactions that DSI requested.	0.30
	EML Telephone call with R. Gould regarding settlement agreement and payment terms.	0.20
	EML Meeting with C. Pierce and P. O'Malley of DSI to discuss ongoing efforts relating to identification of unrecorded receivables.	1.10
	EML Review correspondence from Legend Bank regarding documents needed to ensure clear title to cattle which are the subject of the outstanding accounts receivable owed to ELC from R. Hoodenpyle.	0.30
	EML Telephone call with W. Henley regarding head and dollar amount differences noted in correspondence from Legend Bank versus ELC records.	0.30
	EML Prepare and distribute to W. Henley summary and source documents which details dollars and head count information on the various R. Hoodenpyle transactions in order to obtain full payment.	0.50
	EML Review R. Gould note and settlement agreement, noting suggested modifications and distribute same to J. Knauer, trustee.	1.30
	EML Review turn of documents relating to R. Gould transaction and distribution of same to R. Gould.	0.20
	PJO Meeting with L. Lynch and C. Pierce to discuss status of accounts receivable collection efforts, issues encountered with collections and next steps.	1.10
04/01/2011	PJO Review of correspondence received from P. James as counsel to Glover Farms in response to my letter of earlier in the week.	0.20
04/04/2011	PJO Telephone conversation with C. Murdoch and his counsel regarding status of the settlement agreement.	0.10
	PJO Correspondence with P. James, counsel for Glover Farms, regarding payment of the undisputed portion of amounts owing and discrepancies in computations.	0.40
	CMP Review Nu Technologies' files and send information to Liz Lynch.	0.40

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			HOURS
	CMP	Analysis of documentation sent by Tom Fellhauer's attorney regarding cattle on feed in Ed Edens' name that were originally invoiced to Fellhauer and credited off the receivables one month later and subsequent sales where proceeds went to Edens.	1.30
04/05/2011	AJO	Review download file related to payables and receivables that were reversed in early November.	1.00
	PJO	Analyze information available on the source of the inventory in the accounting records to be at Ed Edens.	0.80
	CMP	Continue the Fellhauer investigation and prepare file for meeting with Ed Edens to discuss his liquidation of Eastern's inventory.	1.80
	CMP	Research Johnny Ferris cattle that he says are ready for sale.	1.50
	CMP	Telephone call with Ed Edens regarding cattle at Irsik and Doll.	0.20
	CMP	Review inventory reports and accounts receivable files with Vickie Weidman in preparation for Ed Edens' meeting next week.	2.10
04/06/2011	AJO	Analyze and make notations in download file for Ed Edens' sales transactions that have cattle returns or other notable activity including cattle sales used as placeholders.	2.60
	AJO	Research E. Edens' notes receivable issues.	0.20
	PJO	Correspondence with T. Hall and L. Lynch regarding Heritage documents.	0.10
	PJO	Meeting with S. O'Neil to discuss status of settlement document for C&M Cattle and other collection efforts.	0.30
	PJO	Review latest draft of the adversary against Atkinson Livestock.	0.20
	PJO	Collection efforts for Big Drive Cattle including placing another telephone call to this business.	0.30
	PJO	Collection efforts for Corey Kay/Dennis Schroeder including telephone conversation with D. Schroeder and fax relevant documents.	0.40
	CMP	Research Five Rivers' invoices that were put on receivables in February to see if they are part of the interpleader and if they can be collected in the normal course.	0.40
	CMP	Review Royal Beef file and return phone call from Nick Fowler.	0.60
	CMP	Continued accounts receivable cancellation including collection calls, search for better addresses and phone numbers; calls to Balsy Haven, Bill Eberle, Nick Fowler, Bill Courter.	1.80
	CMP	Telephone call with John Hieman at Irsik and Doll regarding yesterday's letter to him and resend letter with trustee's mailing information.	0.30
	CMP	Telephone call with Renee Yates regarding cattle of Bill Chase which were allegedly picked up by Scott Gibson and taken to Tommy Gibson's farm or somewhere under his control.	0.40
	CMP	Investigate account with MF Global with a balance of \$26,706.01.	0.70
	CMP	Prepare letters to account debtors who have not responded to telephone messages regarding their obligation to pay Eastern and provide proof that the underlying supplier was paid.	0.30
	CMP	Continued analysis of Ed Edens' open accounts, inventory and cattle on feed in preparation of upcoming visit to Edens farm.	2.30
04/07/2011	AJO	Research and document resolution of certain E. Edens'	

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		HOURS
	transactions from downloaded file.	1.30
CMP	Respond to queries from Friona and Cactus attorneys regarding the balances reflected in the February operating report and is it part of the Texas interpleader or something else.	1.40
CMP	Discuss with Vickie Weidman what files she wants to ship and prepare files for shipping to Okolona, MS.	0.60
CMP	Review analysis performed by Alan Omori that highlights suspicious transactions in receivables which focuses on the same invoice number being used in multiple periods, suggesting that the sale was booked, subsequently reversed and rebilled several months later in order to "freshen" the aging on the accounts receivable.	0.40
CMP	Telephone call with Nick Petesky regarding his accounts receivable, agree to call him if we can resolve this with our investigation or write to him if we need further information from him.	0.20
CMP	Review the spreadsheets Alan Omori created regarding suspicious activity in Ed Edens' customers' accounts.	0.90
CMP	Discussion with Donna Good regarding Petesky Cattle and trucking three loads of cattle to Pawnee, OK, ask Jimmy Finchum to call the trucking company and request documentation.	0.30
CMP	Review documents from trucking company for Petesky Cattle and review name and maintenance for cattle companies in Pawnee, OK.	0.20
CMP	Meeting with Vickie Weidman regarding planning for the Ed Edens meetings next week.	1.80
CMP	Continue analysis and preparation of schedules and file backup of "missing" cattle from Ed Edens' inventory and other odd entries that have been located.	1.90
04/08/2011	CMP Reconciliation of accounts receivable with considering newly created accounts receivable and updating collection notes for recent conversations.	2.10
	CMP Reconciliation of accounts receivable in the system to database.	1.50
04/11/2011	EML Review the Royal Beef and S. Gibson transactional history in order to determine whether Eastern received payment in full for cattle purchased by Eastern and financed by Royal Beef from S. Gibson.	1.40
	EML Review cash collections and summarize same in order to update accounts receivable collection files.	0.40
	EML Telephone call with Travis of Pawnee regarding the remaining 30-head of heifers that are expected to be sold this week.	0.20
	EML Telephone call to W. Henley regarding open account receivable from R. Hoodenpyle.	0.10
	CMP Discussion with Susie Abbott regarding Bill Chase's phone call regarding the 251-head of cattle.	0.30
	CMP Research Scott Gibson cattle on feed at Royal Beef to determine if he paid any actual down money on these cattle or charged the down money to the Mark Up/Mark Down account, send Liz Lynch an e-mail regarding the total amount of checks we are holding.	1.70

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			HOURS
	CMP	Review accounts receivable reconciliation between trial balance and database.	1.30
04/12/2011	EML	Review motion from Friona, Cactus and J&F regarding First Bank's discovery request.	0.50
	CMP	Complete the reconciliation of the accounts receivable trial balance to the accounts receivable database and investigate invoices no longer on the trial balance.	1.10
	CMP	Prepare the reconciliation schedule for Beth Royalty to determine what happened to a number of smaller invoices that are not on the trial balance any longer.	0.50
	CMP	Reset accounts receivable database to reflect the current opinions of collectibility and next steps that need to be taken to collect these accounts.	1.90
	CMP	Prepare schedule of the proposed new invoices that arose during the "self help" period of November 1st through November 7th.	1.60
04/13/2011	EML	Meeting with C. Pierce of DSI regarding review of account receivable database incorporating data into summary file for distribution to the trustee and Baker & Daniels.	2.50
	EML	Telephone call with W. Henley, counsel to R. Hoodenpyle, regarding payment of outstanding accounts receivable.	0.30
	CMP	E-mail to Heather Schuyler regarding the settlement agreement with P&R Livestock.	0.10
	CMP	Analysis of miscellaneous credits posted to accounts receivable between November 1, 2010 and November 30, 2010.	0.20
	CMP	Prepare memo to file explaining the reconciling differences between the November 22, 2010 "starting balance" and the current balance.	1.00
	CMP	Lengthy meeting with Liz Lynch regarding the status of accounts receivable collections, schedules that need to be prepared for the trustee, Fifth Third and Baker & Daniels.	2.50
	CMP	Telephone calls to several parties at Cimmeron Feeders trying to locate someone who can tell us what happened to an invoice from November 3rd that remains unpaid and was not interplead, discuss same with Mr. Luke at Corporate and request copy of the check they paid Superior.	0.70
	CMP	Telephone call to Bryan Gorder to discuss his open invoice, obtain information regarding his attorney who is helping him and write to the trustee and counsel to determine who has been working on this file and give the trustee an update.	0.50
	CMP	Prepare file for Ronnie Reimer Feedyards, telephone call to Ronnie Reimer residence to discuss the unpaid invoice and where we go from here.	0.40
	CMP	Prepare e-mail with attachments to Randy Peterson regarding the new invoice generated for Doug Sunderman out of the work done with the shipping records.	0.70
	CMP	Telephone call to Dudley Waldrop regarding open invoice from Ed Edens' inventory.	0.20
04/14/2011	CMP	Discussion with Susie Abbott regarding the Scott Gibson invoice identified last night that appears to be cattle on feed in Scott's	

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		HOURS
	name that Eastern was never paid for.	0.30
	CMP Reconcile Five Rivers group of accounts with new invoices to accounts receivable database, determine which new invoices need to be added or collected and find out why stopped payment invoices were not put back on.	1.90
	CMP Discussion with Vickie Weidman regarding her call with Ed Edens and his desire to be cooperative and come up with a good date for our trip to Okolona, MS.	0.20
	CMP Prepare letter to customers, for Baker & Daniels' review, to require customers to send diverted checks, checks paid to suppliers or any other stories they wish documented as their reason for not paying their receivable balance.	0.80
	CMP Revise comments in the accounts receivable database for meeting with Liz Lynch yesterday.	0.40
04/15/2011	CMP Prepare list of letters to be sent to customers requesting documentation for cattle picked up by suppliers, payments sent to suppliers, diverted check evidence, and final demand for payment letters from/to initiating litigation.	1.70
	CMP Prepare e-mail to Liz Lynch regarding Doug Sunderman open invoice and Superior claims.	0.30
	CMP Prepare memorandum to Baker & Daniels regarding Ronnie Rimmer Feedlot.	0.70
	CMP Prepare a package for counsel regarding transactions with Scott Gibson and Royal Beef.	0.50
	CMP Review general ledger, download file and determine how credited back invoices appear and see if a search or sort can be performed for all credited invoices.	3.40
04/18/2011	EML Review the new Royal Beef accounting information and draft and disseminate letter regarding same to J. Carr at Baker and J. Knauer, trustee, for their review and further editing.	2.00
	EML Review and reconcile the schedule of cattle received per R. Hoodenpyle against ELC's records.	3.40
	PJO Telephone conversation with C. Murdock regarding status of proposed settlement.	0.10
	CMP Investigate transactions between Scott Gibson and Royal Beef where it appears that Gibson has not paid the down money for the cattle on feed with Royal Beef and assist with the preparation of a letter to Royal Beef demanding a full accounting.	1.60
	CMP Discussion with Vickie Weidman regarding Ed Edens' facsimile regarding Royal Beef invoices and cattle he has on feed with them.	0.30
04/19/2011	EML Telephone call with R. Nichols regarding R. Hoodenpyle's open accounts receivable.	0.60
	EML Telephone call with J. Akers of Bluegrass Stockyard regarding payment of the remaining balance on accounts receivable.	0.10
	EML Meeting with C. Pierce regarding the best approach for collection of receivables due from Royal Beef and S. Fousek.	0.50
	EML Telephone call with W. Henley regarding open accounts receivable due from R. Hoodenpyle.	0.20

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		HOURS
	EML Telephone call with J. Knauer, trustee, regarding discussions to-date with R. Hoodenpyle.	0.10
	EML Telephone call with D. DeNeal at Baker regarding subpoena to Royal Beef regarding the need for accounting of all activity between it, S. Gibson and Eastern Livestock.	0.10
	EML Review draft correspondence from D. DeNeal at Baker regarding transmittal to Royal Beef.	0.20
	EML Review draft demand letters to Eastern's account debtors for payment and information.	1.20
	EML Research the missing cattle delivered to R. Hoodenpyle including review of trucking records, Superior's open accounts receivable information, R. Nichols' inventory listing and prepare and distribute schedule of same to W. Henley, counsel for R. Hoodenpyle, prior to conference call tomorrow morning to discuss same.	1.60
	CMP Discussion with Susie Abbott regarding the invoices that Scott Gibson credited off after the beginning of the receivership.	0.80
	CMP Edit drafts of letter to customers regarding final opportunity for payment and requests for documentation.	0.80
	CMP Review claim filed by Todd Rosenbaum for feed on cattle that he sold and kept the proceeds.	0.20
	CMP Begin preparing individualized collection letters and letters requesting supporting documentation.	1.70
	CMP Populate branch database with branch managers addresses in order to mail merge letters.	0.40
	CMP Discussion with Liz Lynch regarding the best approach for getting information from Royal Beef and Sam Fouseck.	0.50
04/20/2011	EML Meeting with C. Pierce of DSI regarding account receivable collection letters.	0.30
	EML Meeting with S. Abbott and C. Pierce regarding the VTIK and T. Rosenbaum open accounts receivable.	0.50
	EML Review and edit accounts receivable collection letters.	0.50
	EML Meeting with S. Abbott and C. Pierce regarding checks received by Bluegrass Stockyard made payable to others.	0.50
	EML Review transaction history support of open receivables due from Bluegrass Stockyard in order to document why checks are made payable to others.	0.30
	EML Telephone call with J. Akers of Bluegrass Stockyard regarding payees on checks.	0.20
	EML Prepare summary memorandum on T. Rosenbaum's receivables, related history and proposed collection steps.	1.40
	EML Telephone conference call with W. Henley, counsel and R. Hoodenpyle, regarding open account receivable and forward contract.	0.50
	EML Prepare summary memorandum to J. Knauer, trustee, and Baker & Daniels regarding recommended settlement of R. Hoodenpyle's invoices and forward contract.	0.50
	EML Review supporting documentation and proposed claim forms supplied by G. Clark of Northcutt law firm regarding additional claims being made by M. Freeman, III.	1.50
	EML Telephone call with Lisa at Mid America Feeders regarding subordination agreement between ELC and E4 Cattle.	0.30

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		HOURS
	EML Review newly-created invoice listing generated from ELC's shipping records.	0.20
	EML Telephone call with G. Clark of Northcutt regarding feed bills from M. Freeman, III.	0.40
	EML Review correspondence from M. Massey regarding rejected cattle and attempt to contact feedyard for yard sheet.	0.50
	EML Review R. Hoodenpyle's settlement agreement and provide comments to D. DeNeal at Baker regarding same.	0.30
	CMP Discussion with Liz Lynch and Susie Abbott regarding Tommy Gibson's cattle on feed and try to determine status of Todd Rosenbaum's cattle.	0.50
	CMP Review the checks received from Blue Grass Stockyards, et. al. and note that although the total amount of the checks ties out to our receivable, the checks are made payable to a variety of people that are not Eastern Livestock.	0.20
	CMP Meeting with Susie Abbott regarding checks received in payment of their open invoices and discuss why the checks are made in the name of others rather than Eastern Livestock; research past practices and prepare a memorandum to Jim Knauer transmitting the checks and describing the issue and request that he discuss with his banker and deposit them.	0.90
	CMP Discussion with Liz Lynch regarding the letters written to customers making final demand on them for payment and discuss new invoices that arose from the shipping records review, decide to send summary schedule to Baker & Daniels and ask them to address the issue.	0.30
	CMP Review documentation from Shane Stierwalt's counsel for the payment of over \$300,000 to Ed Edens in satisfaction of four invoices, discuss same with Vickie Weidman.	0.40
	CMP Create "New Invoice" schedule.	2.10
04/21/2011	EML Prepare additional support documentation for accounts receivable which arose as a result of shipping document review.	0.70
	EML Review D. Sunderman's e-mail correspondence and verify same against forward contract files.	0.40
	EML Evaluate and respond to questions raised in e-mail correspondence from D. DeNeal at Baker regarding cattle not delivered pursuant to one of two forward contracts with R. Hoodenpyle.	0.40
	EML Evaluate K&S transactions including discussions with V. Weidman regarding same in order to determine its role in ELC's unsupported transactions.	0.40
	EML Telephone call with Bronson at Mid America Feeders regarding financed debt being assumed by E4 Cattle.	0.20
	EML Review subordination agreement between E4 Cattle and ELC.	0.20
	EML Telephone call with M. Massey regarding rejected cattle from Joplin and ELC.	0.20
	EML Telephone call with Kim at North Platte Livestock Feeders regarding rejected M. Massey cattle.	0.40
	EML Telephone call with Kathy at Olson Farms regarding cattle which they had on feed for Joplin.	0.20
	EML Telephone call with K. Olson regarding cattle on feed for Joplin and status of same.	0.10

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		HOURS
	EML Review additional information sent by Mid America pertaining to B4-E4 transactions.	0.90
	EML Telephone call with R. Stanley of Baker to review outstanding litigation files.	0.40
	EML Meeting with B. Royalty of ELC regarding gathering trucking information.	0.30
	EML Telephone call with T. Hall of Baker regarding new receivable identification and M. Massey-Joplin matter.	0.50
	CMP Work with Susie Abbott on invoicing additional Superior lots.	0.20
	CMP Discussion with Susie Abbott regarding the new Superior invoices and request that she prepare them but not mail or enter in the system until counsel signs off.	0.30
	CMP Investigate nature of the Doug Sunderman delivery of 81-head of cattle from Superior Livestock.	0.40
	CMP Continue research to determine what cattle included in the interpleaders should be invoiced.	1.30
	CMP Analyze Tommy Gibson's farm inventory and compare to the Bert Smith IV's inventory being sold to Ed Edens.	0.60
	CMP Review the Superior cattle that were shipped on November 8th, 9th and 10th to determine if there is any more cattle that should be billed.	0.60
	CMP Review invoices received from Mid-America Feeders and reconcile to the yard sheet to understand where the cattle came from and learn that they are all from Tennessee and Virginia.	0.50
	CMP Discussion with Susie Abbott regarding the research she did today on new invoices, go back to three other receivable projects to cross check and verify that we want to add these transactions.	0.40
	CMP Telephone call with Randy Peterson regarding Doug Sunderman's unpaid invoice and discuss deposit remaining on his contract.	0.50
	CMP Finalize the schedule of cattle to be invoiced assuming Baker & Daniels and the trustee agree.	0.40
04/22/2011	EML Discussion with B. Royalty regarding cattle shipped by GP to C. Baker for which ELC has not been paid.	0.30
	EML Telephone call with V. Weidman regarding cattle at Mid America Feeders.	0.50
	EML Prepare summary of transactions involving M. Massey and Joplin including review of forward contracts for buy and sell sides of transactions.	1.90
	PJO Review of correspondence from P. James relating to amounts due from Glover Farms.	0.20
	CMP Research shipping records to determine where the cattle that were delivered on November 8th and 9th came from and where to for future possible invoicing purposes.	0.80
04/25/2011	CMP Make dunning calls to account debtors one last time before sending letters regarding litigation and update accounts receivable database.	1.80
	CMP Research Atkinson payments and try to figure out nature of seemingly fraudulent transactions.	1.40
	CMP Telephone call with Ralph Hoodenpyle's attorney regarding	

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			HOURS
		misdirected fax we received.	0.10
	CMP	Telephone call with Ed Edens regarding his Mid America deal and send note to Liz Lynch regarding same.	0.20
	CMP	Prepare memorandum and schedule for Ed Edens to review that represents his cattle on feed and get an update from him on the status of getting paid for them.	1.10
	AJO	Additional research of the Atkinson account including sales invoices, cash receipts, inventory and cash disbursement activity.	1.20
04/26/2011	EML	Review revision to R. Hoodenpyle's release, remit same to J. Knauer and back to W. Henley, counsel for R. Hoodenpyle and circulate wire payment instructions for proceeds.	0.50
	EML	Telephone call with L. Edmonson, trustee for B4, regarding status of release.	0.20
	EML	Telephone call with E. Edens regarding status of release for the E4 transaction.	0.30
	CMP	Review memorandum from Robert Schmidt, ERO Financial Unit Supervisor, regarding Ed Edens' involvement in the check kite scheme at Eastern.	0.20
04/27/2011	EML	Review various correspondence and e-mails from Agri Beef's concerning open accounts receivable, reconcile same to ELC's open accounts receivable and prepare and distribute summary worksheet of same to J. Carr at Baker & Daniels.	3.20
	EML	Prepare summary of transactions relating to Nu Technologies' file in order to confirm values for letter to their counsel.	2.30
04/28/2011	EML	Telephone calls with D. DeNeal regarding Domina's recommended payments and reconciliation of open transactions relating to Nu Technologies.	0.50
	EML	Review source documents on Torrington Livestock and reconcile same to settlement letter from their counsel.	2.00
	EML	Telephone call with A. Applegate regarding C. Baker's accounts receivable.	0.10
	EML	Prepare updates to Nu Technologies' settlement reconciliation based upon new data received.	0.30
	EML	Telephone calls to and from W. Henley regarding payment by R. Hoodenpyle.	0.20
	EML	Telephone calls with A. Applegate, counsel for C. Baker, regarding settlement of open accounts receivable.	0.40
	EML	Prepare summary of open accounts receivable due from C. Baker and proposed settlement and distribute same to J. Knauer, trustee, for review.	1.30
	EML	Prepare summary of M. Freeman III's transaction and action recommended.	1.30
	CMP	Investigate Torrington/Gary Laib transactions in response to Mr. Domina's letter as counsel for Torrington.	0.50
04/29/2011	EML	Telephone call with W. Henley regarding payment of open account receivable from his client, R. Hoodenpyle.	0.10
	EML	Telephone call with B. Winters regarding proceeds from cattle sold this week.	0.10

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			HOURS	
	CMP	Reconcile Ed Edens' account information with the information he sent by fax yesterday.	1.80	
	CMP	Telephone call with Mary at Barton County Feeders regarding 100 heifters received April 19th, requesting an invoice; call with Rene at Bill Chase's farm to tell her about the call.	0.20	
	CMP	Review Ronnie Reimer's yard sheets that indicated that the invoice sent for cattle that had been previously invoiced, credited back and then invoiced to them were really cattle on feed for Scott Gibson.	0.60	
	CMP	Further review of Ed Eden's facsimile regarding the status of his open invoices.	1.10	
		A/R Review/Collection	654.30	245,411.50
12/28/2010	CMP	Meeting with staff to gain an understanding of related party invoices that appear to have been financed using other entities invoices.	0.80	
01/05/2011	CMP	Prepare schedules of fraudulent invoices made to insiders of the Gibson's and their agents for September, October and November 2010, and note various discrepancies in those particular invoices totaling over \$300,000,000.	3.10	
	CMP	Research check made payable to Joplin Feedyards and investigate whether this entity was part of the fraudulent invoice scheme.	0.50	
01/21/2011	CMP	Prepare documents requested on today's call with Baker Daniels including the fraudulent invoice list, the Gibson family tree, the kiting partners, the branch list with related details, lists of all the entities we are aware of including owned entities but other suspicious entities as well.	2.90	
03/31/2011	CMP	Prepare schedule of entities and individuals that were allegedly involved in the check kiting at Eastern, forward to Liz Lynch for review.	0.30	
04/06/2011	AJO	Telephone conference call with W. Ponader of Baker & Daniels and L. Lynch regarding preference guidelines drafted by W. Ponader.	0.80	
	EML	Telephone call with W. Ponader of Baker and A. Omori of DSI regarding preference actions.	0.80	
04/07/2011	AJO	Research selected other transactions in download file including accounts payable and accounts receivable transactions discussed with S. Abbott.	1.60	
04/12/2011	AJO	Begin analysis of 90-day payment file to separate payments into preference categories as discussed with W. Ponader of Baker & Daniels.	3.40	
	AJO	Continue preliminary analysis of potential preferences and print summary file for additional review.	3.50	
	AJO	Review e-mail from W. Ponader of Baker & Daniels regarding preference filters.	0.20	

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			HOURS
04/13/2011	EML	Telephone call with W. Ponader of Baker regarding preference analysis.	0.40
	EML	Meeting with A. Omori of DSI regarding preference analysis filters.	0.70
	EML	Review correspondence from W. Ponader of Baker regarding preference filters and process behind data sort.	0.20
	AJO	Discussion with L. Lynch regarding preference guidelines e-mailed by W. Ponader of Baker & Daniels.	0.70
	AJO	Analysis and refinement of preference files including state research and corrections.	1.20
	AJO	Print revised disbursement summary report for preference analysis and discuss research request with D. Good.	0.50
04/15/2011	AJO	Work with download files to create purchase and accounts payable files for use in preference review by staff including dividing file into smaller files to accommodate older version of Excel on staff's computers.	1.60
	AJO	Modify 90-day disbursement schedule for Statement of Financial Affairs 3b into a worksheet to be used to fill in cattle receipt and contract information.	0.40
	AJO	E-mail preference files designed to be used by staff in researching cattle purchase transactions to L. Lynch with detailed instructions for staff.	0.20
	AJO	Research GE Transportation's payments and prepare schedule regarding same.	0.20
	AJO	Analyze and e-mail preference worksheets and file downloads to D. Good for distribution; split name and address master into two files and e-mail to D. Good for use as a reference.	0.40
	AJO	Transfer preference files to D. Good via flash drive as file sizes were too large to e-mail.	0.20
04/18/2011	CMP	Analysis of August 2010 check kiting transaction and prepare a summary of activity and describe missing transactions.	2.80
04/21/2011	EML	Meeting with V. Weidman regarding review of Kenny Plowman - K&S Farms kite activity.	0.50
04/22/2011	EML	Evaluate additional forms of fraudulent transactions identified with other third parties which were previously thought to be unknown to the account debtor in order to expand scope of fraudulent transfer activity.	0.50
04/26/2011	EML	Review BBL's transaction detail and source documents related thereto in order to identify typical payment pattern of transactions.	2.70
	EML	Telephone call with W. Ponader and A. Omori regarding preference filters.	0.30
	EML	Review source documents relating to evidence of kite between ELC and R. Smith.	1.10
	EML	Review additional documentation of kite insiders in order to assemble list of counterparty bank accounts used by same for possible subpoena.	0.80
	CMP	Kite analysis by customer, vendor and review specific invoices to	

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		HOURS
	determine how best to set up the analysis.	3.10
CMP	Analysis and matching of kite invoices open at the time Fifth Third stopped funding Eastern Livestock.	2.40
AJO	Research and prepare schedule of payments within the past year to all vendors.	1.30
AJO	Discussions with D. Good regarding preference research questions.	0.40
AJO	Create file sorted by source code for October 2008 - December 2010 combining three fiscal year files and separating files by source code.	5.30
AJO	Create file with field checks issued 90 days prior to filing.	0.90
AJO	Test selected transactions in preference research file.	0.40
AJO	Telephone conference call with W. Ponder of Baker & Daniels and L. Lynch regarding preference analysis, including discussion with staff regarding progress of preference work.	0.30
AJO	Discussions with D. Good and B. Royalty regarding field check date issues.	0.20
04/27/2011	EML Discussion with C. Pierce regarding review of data contained in Your Community Bank's file and correlation of same with ELC.	1.00
	EML Meeting with V. Weidman of Eastern regarding further evidence of additional parties involved in the kite transactions.	1.00
CMP	Analysis of general ledger from 2009 through 2010 to see if there is a way to extract kiting transactions and perform analysis electronically.	1.30
CMP	Analysis of open kite invoices to observe patterns and anomalies that might help explain how the scheme worked.	1.20
CMP	Discussion with Liz Lynch regarding the information we've learned thusfar regarding the kite and together perform other queries and make other observations regarding the kite.	1.00
CMP	Prepare another analysis by determining kite checks in August 2010 and cull out of database, sort by sales and purchases, subtotal by purchaser and producer, and compute and prepare report to discuss with Liz Lynch.	1.20
CMP	Trace Tommy Gibson's activity in Your Community Bank account into Eastern's general ledger, manipulated general ledger in a variety of ways to understand the correlation between the entities, the accounts, the markup, the timing of the float and the internal accounting used to keep track of the kite.	2.10
AJO	Continue working with download file with source code for purchase transactions, formatting report for purchase transactions to be used in investigating and supporting alleged kite.	1.80
AJO	Work with 2008 -2011 download file to format data for accounts payable disbursements and e-mail file to D. Good noting items requiring research.	2.30
AJO	Test field check list and prepare file sorted by payee with subtotals.	1.20
04/28/2011	AJO Complete set up of files sorted by source code for the 2008 - 2011 download files.	1.20
	AJO Research in General Counsel and Controllers Offices for documentation related to Kapok/USVI including scanning and	

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			HOURS	
		distribution of files.	2.30	
	AJO	Discussions with D. Good regarding disbursement file research project.	0.50	
	AJO	Review bank transfer file researched by D. Good and incorporate into 2008 - 2011 disbursement file.	1.30	
	AJO	Add comments tab to 2008 - 2011 download file and copy file to the shared drive.	0.60	
	AJO	Begin analysis of 2008 - 2011 accounts payable file, including formatting for conventional dates and sorting of file.	1.80	
	AJO	Continue analysis of 2008 - 2011 accounts payable file, creating sorted tab for disbursements and beginning identification of voided transactions for removal.	1.30	
04/29/2011	AJO	Prepare disbursements by vendor reports from 2008 - 2011 file and distribute same to P. O'Malley, L. Lynch and C. Pierce.	1.70	
	AJO	Prepare accounts payable distribution report by vendor from 2008-2011 file and distribute same to P. O'Malley, E. Lynch, and C. Pierce.	0.80	
		Preference Analysis	73.20	27,120.50
01/04/2011	EML	Review updated contract analysis data file in order to determine further potential value in possible equity position related thereto.	0.70	
	CMP	Meeting with Baker & Daniels' team regarding the contracts that the Trustee wishes to reject and give instructions to staff to pull those invoices, prepare exhibit for tracking purposes and provide various sorts.	0.70	
	CMP	Discussion with Vickie Weidman regarding the purchase contracts and give direction to Donna Good regarding same.	0.40	
	CMP	Respond to inquiry from Liz Lynch regarding Terry Baber's contracts and general situation with him.	0.20	
01/06/2011	EML	Telephone call with T. Odle of Superior regarding marketing of forward contracts and desired meeting with J. Knauer, trustee for ELC.	0.50	
	EML	Review contract database and associated analysis of market prices in order to evaluate potential values associated with forward contracts.	2.40	
	CMP	Further revision and refinement of the contract file prepared for counsel broken down into the four requested categories, and review memo.	1.10	
	CMP	Break down the purchase and sale contracts file into subsets for the purposes of analyzing contracts that expired where we might be able to get down-money back, contracts that are still active and could be assigned and contracts that expired in the last 60 days, reflect in the forward contract schedule that we have correspondence that we have indicated that the other party to the contract wishes to terminate based on certain UCC provisions.	4.30	
	CMP	Review Vickie Weidman's work regarding the contracts that could potentially be sold and the potential to make a profit or not based on the market price today or if that price decreases by 10%.	0.80	

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06/01/2011

			HOURS
01/07/2011	CMP	Discuss the contract files that need to be populated with data with Vickie Weidman and Sheree Baumgart, and review evidence that the down money checks for the forward purchase contracts have cleared.	0.50
	CMP	Discussion with Vickie Weidman regarding the contract project and getting market prices today and again on Monday.	0.40
	CMP	E-mail to Jim Knauer transmitting the contract schedule with explanation of the tabs.	0.40
01/13/2011	EML	Telephone call with B. Christensen of Superior regarding forward contracts which they believe to have been assigned to them.	0.30
	EML	Telephone call with J. Odle of Superior regarding forward contracts they believe to have been assigned to them.	0.30
	EML	Review values of forward contract associated with assignments claimed by Superior and possible impact on accounts receivable.	0.90
	EML	Prepare updated value analysis on J. Woods cattle based on current market conditions and submit same via e-mail to J. Knauer, Trustee, for consent to move forward.	0.50
01/14/2011	AJO	Prepare and print future purchase contract file for staff calls.	0.30
	AJO	Research forward purchase contracts for individual producers to determine if any unrecorded sales have been made with buyback provisions resulting in a forward sales contract.	1.20
	EML	Telephone call with M. Gibson regarding forward contract between Northern Livestock and Nu Technologies.	0.20
	EML	Prepare list of current contracts whom will be called by ELC staff in order to attempt to collect earnest money and meeting with ELC staff to review associated questions and answers and process for calling each contract holder and associated information to be included in their summary notes regarding same.	1.30
01/17/2011	CMP	Review results of call feedback on the forward purchase contracts and update the contracts file for that information, forward schedule to Jim Knauer and DSI team.	0.20
	AJO	Collect call sheets from staff related to forward purchase contract calls made on Friday; summarize sheets and e-mail same to L. Lynch.	0.70
	AJO	Update earnest money deposit/forward purchase contract call schedule based upon responses received to-date and discussions with S. Abbott.	0.60
	AJO	Correspondence with B. Christensen at Superior Livestock regarding forward contract information.	0.30
01/18/2011	CMP	Telephone call with potential party interested in forward contracts and refer him to Jim Knauer after reviewing the schedule with him.	0.30
	PJO	Review correspondence regarding value and possible sale of interest in the forward contracts.	0.20
01/19/2011	EML	Evaluate forward contract margins against market prices and	

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		HOURS
	review of contract review notes for firm evidence of further assignment and further review of associated accounts receivable files.	1.20
EML	Telephone call with T. Odle of Superior regarding forward contracts and market risks associated therewith and status of cattle sales scheduled for Friday.	0.50
EML	Review e-mail correspondence for J. Knauer, Trustee, regarding B. Heine forward contract and review of facts behind same.	0.40
CMP	Telephone call with Keith Varner regarding cattle contracts.	0.10
CMP	Discussion with Donna Good regarding Tommy Gibson's desire to act as an intermediary on Eastern's forward contracts.	0.10
CMP	Update and discuss margin calculation for the purchase contracts.	1.80
AJO	Search for historical forward purchases and sale contract reports.	0.40
AJO	Research regarding sales contracts and information available regarding shipments against forward sales contracts.	0.50
PJO	Analysis of forward contracts and prepare summary of assumptions.	1.50
01/20/2011	EML Telephone conference call with T. Odle, J. Odle, M. Wahlert and B. Christenson of Superior Livestock, C. Boles of Greenbaum, T. Hall of Baker and J. Knauer, Trustee, regarding details behind the assignment of 500 contracts.	0.90
EML	Analyze forward contract market pricing and historic price ranges and volatility index for incorporation into summary memo and contract analysis being provided to Baker and Daniels relating to forward contracts.	2.30
EML	Prepare memo on contract analysis summary and sample analysis of the B. Heine transaction for distribution to Baker and Daniels and Trustee.	1.30
EML	Review forward file for data integrity and impact on net value analysis changes.	1.30
CMP	Research 1/19/11 cattle prices in order to update the contract schedule for a better population of cattle than were represented in the 1/5/11 valuation process.	2.70
CMP	Telephone conference call with Superior Livestock, the Trustee's counsel and Liz Lynch to discuss Eastern's forward contracts.	0.90
CMP	Prepare an updated version of the contract file with dropping in yesterday's values using a better population of data points and including the discount and fluctuation in pricing.	1.20
PJO	Continue analysis of the value in the various forward contracts.	1.20
PJO	Review and revise summary of the economics of the Heine forward contract.	0.30
01/21/2011	EML Telephone conference call with P. O'Malley of DSI regarding modified presentation of forward contract file regarding treatment of earnest money.	0.30
CMP	Research Keith Varner's contract and invoice and determine Eastern's prior practice for the forward contract cattle that are in receivables and remain unpaid until contract execution.	0.40
CMP	Prepare forward contract tab in file for sorting contracts by date,	

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06/01/2011

		HOURS
	format.	0.30
AJO	Update forward purchase contract call list; discussions with S. Abbott regarding calls made.	0.50
PJO	Update analysis of forward contracts to reflect different presentation of the down payments.	0.80
CMP	Request of staff for information regarding related parties and research regarding other entities we want to ask about.	0.30
01/24/2011	EML Telephone call with A. Dietrich regarding forward contracts with T. Courtney, as well as A. Dietrich and one load of cattle sold to ELC and shipped to Friona.	0.40
	EML Review open contract file in order to determine whether detailed mailing addresses are electronically available for open contracts and meeting with V. Weidman regarding adding additional information for Superior, Joplin and SOLM, as well as lot numbers.	0.40
	PJO Revisions to the forward contract file with accounts receivable balances noted.	0.20
01/25/2011	CMP Update and forward contract schedule for assignments made by former management and seller's interpretation of the contracts, add bounced checks as well.	1.30
	EML Review SOLM contract sent by E. Van Hooser and crosscheck against ELC's contract records in order to confirm records and e-mail questions regarding same to E. Van Hooser.	1.00
	EML Telephone conference call with J. Carr, T. Hall of Baker and J. Knauer, Trustee, regarding forward contract issues and resolution of same.	1.00
	EML Telephone call with K. Holstein regarding open cattle purchase contract with ELC and desire to know how it would be handled.	0.30
	EML Telephone call with T. Hall of Baker regarding conversation with K. Holstein and possible impact on contract assignments.	0.40
	EML Review correspondence from E. Hooser regarding SOLM contracts and seek to locate same in ELC records in order to evaluate settlement request and further test completeness of ELC contract listings.	0.40
	EML Review proposed language from J. Carr for settlement discussions on B. Heine's contract and prepare e-mail summary response and associated cattle pricing documents to him regarding same.	0.50
	EML Review proposed modifications to forward contract summary to include results of ELC calls to near term contract holders, contracts represented as being assigned by Superior, as well as by R. Nichols.	0.50
	AJO Update forward purchase contracts worksheet for recent responses and e-mail file to L. Lynch and C. Pierce.	0.20
01/27/2011	CMP Research the two contracts that Terry Courtney's wife called about and prepare memo of findings.	0.40
	CMP Update the forward purchase contract schedule for the bounced earnest money checks and send a file of the nine effected contracts to the trustee and Liz Lynch.	1.10
	EML Telephone call with B. Van Engen, attorney for Bar K Ranch,	

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06/01/2011

			HOURS
		regarding his client's open contract.	0.30
01/31/2011	CMP	Research cattle prices for additional head in the forward contracts.	0.30
	AJO	Extract and sort contract file by delivery date and e-mail file to L. Lynch.	0.40
	AJO	Review of forward purchase and sale contract files, review of allocated cattle purchase and sale fields listed; format schedule for distribution.	1.00
	EML	Prepare summary worksheet regarding forward cattle sales contracts for the current year and attend to distribution of same to Baker and J. Knauer, Trustee.	1.20
02/01/2011	CMP	Update the purchase contracts for the additional contracts found representing 875-head of cattle.	0.40
	CMP	Format sales contracts so staff can populate it with addresses.	0.20
	CMP	Telephone call with Robert Nichols to discuss the assigned contracts.	0.70
	AJO	Prepare forward sale and purchase contract schedules per request of L. Lynch.	2.70
	AJO	Revise forward contract purchase and sale contract schedule to reflect contract costs by supplier or customer and also to incorporate notes on forward purchase contracts per analysis supplied by C. Pierce.	1.50
	EML	Review forward sale contract cancellation letter.	0.30
	EML	Review of forward sale contract file prepared by A. Omori prior to delivery to Baker and J. Knauer, Trustee.	0.40
02/02/2011	EML	Review B. Heine's contract and accounts receivable files, prepare worksheet detailing and tracing transaction history in order to support collection efforts.	0.80
	EML	Prepare summary of B. Heine's transaction based upon review and analysis of source documents contained in ELC's records.	1.30
02/03/2011	EML	Telephone call with Steve of Joplin Sales Barn regarding letter which his producers have received regarding open contracts.	0.30
02/07/2011	EML	Review source documents on Kuner transactions and prepare e-mail regarding same to T. Hall at Baker.	0.50
	EML	Telephone call with B. Funkhouser regarding open contract letter and his response that there is no signed contract and no down money.	0.20
	EML	Telephone call with T. McCary regarding open contract and his proposal for resolution of same.	0.40
	EML	Review proposal from T. McCary including preparation of worksheet relating to same and submission to T. McCary of same for his response.	1.40
	EML	Review of contract file responses in order to further evaluate their claims.	0.40
	AJO	Revise forward sale contract schedule to reflect only customers and current balances and e-mail to L. Lynch.	0.80
02/08/2011	CMP	Research new calls from parties of the forward contracts and	

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		HOURS
	determine the appropriate response to their situation.	2.60
EML	Review telephonic summary of calls received by J. Knauer, Trustee, regarding forward contract holders, review of relevant ELC records regarding same and begin to incorporate said information into summary for review by the Trustee.	4.00
EML	Prepare analysis on additional contract calls received by Trustee for recommendation of possible settlement of contracts.	1.50
02/09/2011	EML Telephone call with S. Standridge regarding open forward contract and interest in buyout of same.	0.30
EML	Telephone call with J. Knauer, Trustee, regarding calls on open contracts and information gained from same.	0.30
EML	Telephone call with T. Hall of Baker and J. Knauer, Trustee, regarding SOLM open contracts and form of same.	0.10
EML	Attend to further issues with the forward contracts including reconciliation of contracts with SOLM and Superior and additional issues raised by contract holders and attempted resolution of same.	1.20
02/10/2011	EML Analyze forward contract worksheet to identify other significant contract holders and e-mail same to T. Hall at Baker and J. Knauer, Trustee, for their review.	0.30
EML	Review and distribute updated valuation analysis of SOLM contracts and review valuation data points used in margin analysis for forward contracts as against today's valuations in order to reconcile significant valuation shifts since mid-January.	1.20
EML	Telephone call with T. Swigert of Noble Foundation regarding forward contract held by K. Varner and associated account receivable.	0.50
EML	Review correspondence from T. Courtney regarding purchase of contract #33 and further review of ELC records to confirm there are no other outstanding issues.	0.30
EML	Review SOLM and Superior letters.	0.20
02/11/2011	EML Review notes regarding contract calls and begin research of same.	2.00
02/14/2011	EML Prepare reconciliation of SOLM contracts against their proposed settlement letter.	1.30
02/15/2011	EML Review proposed SOLM letter for potential impact on accounts receivable claims.	0.40
EML	Prepare worksheet summarizing the Agrib Beef assignment documentation and associated impact on contracts settlement discussions and further inter-relationship with open inventory and/or accounts receivable.	1.60
EML	Telephone call with S. Standridge regarding his open contract and evolving discussions with SOLM regarding ELC's release of contract claim against Standridge and possible claims against SOLM.	0.30
EML	Telephone call with M. Haiar regarding the Agrib Beef assignments and by whom at ELC he was instructed to make such assignments.	0.30

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			HOURS
02/16/2011	EML	Telephone call with D. Reed regarding contract number 230 which may have been assigned to Superior including locating contract and reconciliation of his contract with other listing of assignments made to Superior.	0.40
	EML	Review R3 contract information, Superior contract assignment listing and prepare e-mail to Baker & Daniels regarding resolution of same in order to respond to D. Reed regarding his open contract.	0.70
	AJO	E-mails from and to S. Herendeen of Baker & Daniels regarding forward sale contracts.	0.30
02/17/2011	EML	Telephone calls with T. McCarey regarding open buy contract with Eastern and possible assignment of same to Agrib Beef.	0.30
02/18/2011	EML	Evaluate the need for brand release for T. McCarey cattle with the Eastern brand.	0.20
	EML	Telephone call with R. Jones regarding open contract between him, ELC and Superior and resolution of issues with same.	0.40
	EML	Telephone call with Steve at Joplin regarding forward contract with R. Springer and resolution of same.	0.10
	EML	Telephone call with R. Nichols regarding open contracts with his customers and issues with them and Agrib Beef.	0.40
02/22/2011	EML	Telephone calls with K. Varner regarding his open contract and urgent need to sell cattle.	0.30
	EML	Telephone call with L. Denny regarding the need for release in order to sell cattle under his care pursuant to a forward contract.	0.20
	EML	Telephone call with T. Courtney regarding need for clarity on status of selling cattle under their control.	0.30
	EML	Telephone call with T. Hall regarding releases needed for Varner, Courtney, McCary and Donica.	0.20
	EML	Review contract/accounts receivable release letters on Varner, Donica, Courtney and McCary.	0.40
02/23/2011	EML	Telephone call with P. Swalling, counsel for J. Gibson, regarding forward contract settlement.	0.20
	EML	Review contract settlement agreements with K. Varner, L. Denny and T. Courtney and discussions with same regarding process for execution of documents, payment of required funds and countersignature and delivery of same by e-mail in order to meet their timing deadlines for settling cattle which are covered by their accounts receivable and contracts.	2.40
	EML	Prepare e-mail to J. Knauer, trustee, regarding proposed settlement of forward contract with J. Gibson.	0.20
02/28/2011	EML	Review information related to Mock Brothers in order to respond to and confirm their claim made in their letter to J. Knauer, Trustee.	0.40
	EML	Telephone call with S. Owens of Joplin regarding R. Springer's cattle.	0.10
	EML	Telephone call with R. Springer regarding his desire to pay \$9,970 for settlement of his contract so that he may sell the	

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		HOURS
	cattle.	0.20
	EML Prepare e-mail summary of issues with R. Springer/Joplin contract situation for evaluation and response.	0.10
03/01/2011	EML Telephone call with J. Carr regarding meeting with Agrib Beef tomorrow and information needed for said call.	0.60
	AJO Analysis of Agri Beef contract assignment schedule including comparison to the 1/24/11 forward contract list to determine which items are different; verify contract parties and heads; revise schedule, reconcile differences and extract Agri Beef contracts to separate schedule.	1.30
03/02/2011	EML Meeting with Agrib Beef representatives including R. Stott, K. Stuart, B. Cole and K. McConnell of Givens Pursley and members of Baker & Daniels including T. Hall, J. Carr and R. Stanley, J. Knauer, trustee, regarding open forward contracts from Eastern's customers which Agrib Beef may have taken an interest in by virtue of directed activity from T. Gibson through R. Nichols and potential resolution of same.	2.70
03/03/2011	EML Review Agrib Beef source data from Eastern in order to better understand the nature of the underlying form of documentation used between Eastern and Agrib Beef.	0.70
03/07/2011	EML Review open contract with T. Courtney prior to call with A. Dietrich regarding same.	0.20
	EML Review address file supporting forward contracts listing and attend to distribution of same to A. Omori for inclusion in the statements and schedules.	0.20
	EML Meeting with S. Abbott of Eastern regarding summary work on reconciliation of contracts pertaining to Agri Beef.	0.20
03/08/2011	EML Review source documents from Agri Beef and attempt to reconcile same to Eastern records and prepare summary spreadsheet noting differences.	3.20
03/09/2011	EML Prepare and review support documentation and prepare schedule of same relating to 22 open sale contracts to Supreme Feeders/Agri Beef in order to provide support for work being done to engage in settlement discussions with Agri Beef.	3.10
03/11/2011	EML Review Agri Beef's e-mail informational requests regarding contracts and requested information requests in order to reconcile open accounts receivable.	0.50
03/14/2011	EML Prepare updates to contract market value data points for contracts running from March through June in order to re-evaluate value and impact on negotiations with contract counterparties.	3.20
	EML Prepare worksheet on data points used to establish values on S. Fletcher forward contract with Eastern.	0.40
	CMP Check cattle prices that were used to calculate the value of the buy side contracts.	0.20

## Eastern Livestock

			HOURS
	AJO	Revise contract file and e-mail to L. Lynch.	0.30
03/15/2011	CMP	Proof cattle prices on purchase contracts for Liz Lynch.	0.50
03/16/2011	EML	Telephone call with S. Owen of Joplin regarding use of outside counsel and e-mail to J. Carr regarding same.	0.20
	EML	Prepare new document file regarding Agri Beef/Supreme transactions for J. Carr at Baker and draft e-mail summary regarding information contained in same.	0.70
03/17/2011	EML	Discussion with S. Goodie of Eastern regarding background on Joplin sales contract cancellations.	0.20
03/22/2011	EML	Telephone call with T. Hall regarding SOLM contract value points and status of final negotiation of same.	0.20
	EML	Telephone call with J. Carr regarding status of discussions with Agrib Beef and information required for further discussion regarding forward cover contracts with them.	0.10
	EML	Prepare new schedule regarding contract values pertaining to SOLM contracts including discrete updated values on their population of contracts along with the previously suggested payments versus actual checks being remitted.	1.00
03/28/2011	EML	Telephone call with D. DeNeal of Baker regarding Agri Beef documents.	0.30
	EML	Review Agri Beef contract files in order to reconcile apparent differences in down money received from Agri Beef from schedule earlier remitted.	0.70
03/31/2011	EML	Telephone call with W. Henley regarding documentation behind forward contract with his client, R. Hoodenpyle.	0.20
	EML	Review complaint and related affidavit of M. Haiar regarding accuracy of statements made and accuracy of data points contained therein.	0.80
	EML	Meeting with V. Weidman of ELC regarding contract information relating to transactions referred to in the complaint and affidavit.	0.30
04/06/2011	PJO	Correspondence and conversations regarding the 100 cattle to be delivered by J. Farris pursuant to a forward contract.	0.20
04/08/2011	EML	Telephone call with J. Farris regarding open forward contract and the need to ship cattle as soon as possible.	0.20
	EML	Telephone calls to and from D. DeNeal of Baker regarding J. Farris' cattle.	0.20
	EML	Review forward contract purchase file in order to generate list of parties from whom ELC purchased cattle, for whose contracts may exist and distribution of same to W. Ponader of Baker.	0.90
04/11/2011	EML	E-mail to J. Knauer and J. Carr regarding check for down money received from Oman Cattle and disposition of same.	0.10
	EML	Review contract sent by J. Farris and e-mail of same to D. DeNeal at Baker regarding settlement of forward contract.	0.20

## Eastern Livestock

			HOURS	
04/12/2011	EML	Discussion with S. Abbott of Eastern regarding Oman's forward contract and possible sale of said cattle to Friona.	0.30	
	EML	Prepare e-mail to T. Hall of Baker regarding the Oman cattle and possible sale of same to Friona.	0.20	
04/21/2011	EML	Review updated values schedule for Agri Beef's contracts and correspondence from J. Carr of Baker to Agri Beef regarding facts concerning ELC's contracts from producers which were purportedly assigned to Agri Beef.	0.80	
	CMP	Prepare a refreshed contract list with values updated for the current period.	0.80	
04/22/2011	EML	Review Agri Beef's form of cash receipts and reconcile down money receipts to cattle deliveries.	2.50	
	CMP	Prepare Agri Beef's schedule of down payment money for contracts that they subsequently assumed.	0.60	
04/26/2011	EML	Review Agri Beef's correspondence and reconcile open receivable for respective identification of producers.	1.10	
	EML	Telephone calls to and from J. Carr regarding Agri Beef's transactions and additional information required.	0.20	
		Lease Anal./Exec. Contracts	121.00	46,526.00
01/05/2011	EML	Prepare summary of actual cash collections for September and May 2010 in order to assess actual collectible pattern of cash receipts from true third parties to enhance research related to missing asset identification.	3.90	
	PJO	Analysis of cattle payables of approximately \$40 million and develop process to trace those purchases to either inventory or sales transactions.	4.50	
	PJO	Reconcile amounts showing as owed to Superior Cattle on Eastern's books compared to worksheets provided by Superior.	2.00	
01/06/2011	EML	Evaluate monthly cash receipts from bona fide accounts receivable collection and value of underlying assets in order to better assess value of contracts, cattle in inventory, asset recovery levels and future asset collection activities.	1.40	
	PJO	Continue analysis of tracing accounts payable to either cash, inventory or accounts receivable.	2.00	
01/07/2011	EML	Review of cash receipts journal for October and prepare schedule of actual cash receipts versus false receipts in order to further assist in asset identification and lost deposits along with research of previously unknown counterparties to activity.	2.60	
	CMP	Review of Liz Lynch's analysis of historical cash receipts activity.	0.40	
	CMP	Discussion with Vickie Weidman regarding the accounts payable project that Pat O'Malley has organized to get an understanding of the complexities.	0.30	
	AJO	Review download activity for October 2008 through November 2010 for investment or hedging activity, noting no activity in relevant asset accounts.	0.50	
	AJO	Follow up on misposting noted in review of hedging accounts; note transaction and hedging gain in note in files.	0.30	

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			HOURS
	PJO	Continue tracing project to identify potential assets arising from cattle purchases.	1.20
01/10/2011	AJO	Set up files for payables tracing project; discussions with V. Weidman and S. Abbott to communicate project steps.	0.80
01/11/2011	EML	Review cash receipts journal including continued work on summary file regarding cash receipts pattern.	0.70
01/12/2011	AJO	Discussions with Eastern personnel regarding accounts payable tracing project; for completed files, verify that unpaid sales invoices appear on accounts receivable report.	2.70
	AJO	Review download file for accounts receivable transactions to investigate recording of returned checks in conjunction with accounts payable tracing project.	1.40
01/13/2011	AJO	Discussions with L. Lynch, D. Good and B. Royalty regarding insurance issues; request D. Good to search for real and personal property tax files; request B. Royalty to scan insurance policies; extract key pages for policies to separate file.	0.80
	AJO	Discussions with S. Abbott regarding accounts payable tracing project.	0.30
	AJO	Review list of insured properties; review lease files and discussions with staff to determine purpose for each facility.	0.80
	AJO	Research Belleau Woods apartments listed in fixed asset records including discussions with D. Good, review of various documents, and research on the Internet.	0.80
	AJO	Draft response to J. Knauer's inquiry regarding real and personal property and insurance, attaching relevant documents.	0.90
	AJO	Review of files relating to Belleau Woods apartments in D. Dufour's office.	0.40
	EML	Prepare summary of cash collection history separating true receipts from false receipts in order to aide in asset identification.	2.30
01/14/2011	AJO	Review tracing project files including confirming that unpaid sales invoices are listed on open accounts receivable and research deposits to determine whether they were deposited to loan account or operating account.	1.50
01/18/2011	AJO	Review files previously pulled for search for inventory and note follow up required.	0.50
01/19/2011	CMP	E-mail to Jake Barlet regarding his firm's ability to create a file from the general ledger to an Excel file and respond to his response on timing.	0.20
	CMP	Telephone call with Warren at VuTrac regarding our request for an electronic file.	0.10
01/20/2011	CMP	E-mail to Jim Knauer regarding the titles to any trucks or trailers for the East West auction.	0.20
01/25/2011	EML	Telephone call with W. Downs discussing ways in which he	

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06/01/2011

			HOURS
		might assist in asset recoveries.	0.50
01/26/2011	CMP	Research in new online database to identify the checks deposited for Eastern Livestock during the last three months of business.	0.50
01/27/2011	CMP	Clean up file that Alan Omori scanned and translated into Excel that the staff will use to post customer invoices to cattle payables as the receivables are collected that will eventually become the exhibit to the court.	0.70
	AJO	Prepare accounts payable schedules to be used in accounts receivable tracing project including analysis of 11/22/10 and 1/14/11 accounts payable reports.	1.50
	AJO	Convert Edmonton check register from pdf to Excel; begin correcting of translation errors and e-mail file to C. Pierce.	0.80
01/28/2011	CMP	Meeting with Eastern staff to discuss and determine a system to record the detail of the cattle payables by customer and record in Excel and then to be able to synthesize this data when a customer pays and invoice we will be able to prepare an exhibit for the court to request approval for payment to those vendors related to that customer payment.	0.80
01/31/2011	AJO	Continue analysis of the downloaded file to identify accounts receivable and accounts payable entries that could be "directed self-help" entries; print entries that require follow up to determine if they represent offsets of accounts receivable and accounts payable that were allowed to be set off against each other by ELC management.	4.60
02/01/2011	AJO	Begin accounts receivable verification project; create new accounts receivable and payable file and log in accounts receivable, purchase and payment information for Hohenberger Cattle and Atkinson Livestock Market.	2.80
02/02/2011	AJO	Continue accounts receivable tracing project, tracing open receivables back to open payables or cash disbursements.	6.70
	AJO	Discussions with D. Good regarding subledger detail issues and documentation.	0.40
	AJO	Create accounts payable disbursements file to be used in accounts receivable tracing project to document for which payment was made.	1.10
02/03/2011	AJO	Continue accounts receivable tracing project to trace open accounts receivable invoices back to open accounts payable or disbursements file.	3.70
02/04/2011	AJO	Continue review of open accounts receivable invoices and tracing of same back to original invoices and open accounts payable or disbursement.	4.30
02/07/2011	AJO	Continue accounts receivable tracing project, review invoices with support to trace shipment back to an open payable or a	

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			HOURS
		cash disbursement.	3.00
02/09/2011	AJO	Prepare analysis of potential offsets.	1.70
	AJO	Continue accounts receivable tracing project; review support to attempt to trace invoices back to disbursement check or open accounts payable; review download file to assist in tracing of purchases.	5.10
	AJO	Trace collected invoices to determine whether producer/supplier has been paid.	2.20
02/10/2011	AJO	Continue accounts receivable tracing project; review support to attempt to trace invoices back to open accounts payable or a disbursement check; research in download file to aid in tracing of purchase transactions.	5.30
	AJO	Review of Superior Livestock and other collections to determine whether underlying producer/supplier was paid; summarize and label schedule and e-mail to L. Lynch.	0.60
02/11/2011	AJO	Continue accounts receivable tracing project; review support to attempt to trace invoices back to open payables or disbursement; review download file to aid in tracing of purchases.	4.20
02/14/2011	AJO	Research accounts receivable invoices, review documentation in an attempt to trace purchase back to open accounts payable or disbursement; utilize downloaded file to assist in tracing of transactions.	5.70
02/15/2011	AJO	Continue accounts receivable tracing project with objective of reviewing sales invoice supporting documentation to trace back to original purchases in open accounts payable or as a paid disbursement.	1.80
	AJO	Integrate the accounts payable tracing files and notes to accounts receivable verification, cattle payables and disbursement files.	6.10
02/16/2011	AJO	Prepare summary of the status of accounts receivable tracing project.	0.30
	AJO	Finish integrating information from accounts payable tracing project into accounts receivable verification files including research in download file to complete same.	6.80
	AJO	Continue accounts receivable tracing, focusing on accounts with larger balances.	1.20
02/17/2011	AJO	Develop method for estimating progress on accounts receivable verification project; prepare worksheet to calculate same.	0.80
	AJO	Revise progress schedule per e-mail from P. O'Malley and redistribute progress schedule.	0.40
	AJO	Continue accounts receivable tracing project, reviewing invoice detail and attempting to trace back to original purchase invoice(s) and back to open accounts payable or paid invoice; utilize download file to assist in tracing.	6.50

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			HOURS
02/18/2011	AJO	Continue accounts receivable tracing project, attempting to use support for sales invoice to trace original purchase back to open accounts payable or paid disbursement, utilize downloaded file to assist in the process.	5.40
	AJO	Discussions with staff regarding certain sales invoices and discuss support attached.	0.60
	AJO	Prepare accounts receivable tracing project status worksheet and e-mail to P. O'Malley, L. Lynch and C. Pierce.	0.50
02/21/2011	AJO	Continue project of tracing sales invoices back through purchase/inventory documents to open accounts payable or disbursements, referring to download file to assist in the process.	5.30
02/22/2011	AJO	Continue accounts receivable tracing project, tracing sales invoices through supporting documentation to purchase records; focus on interpleaders.	4.70
02/23/2011	AJO	Continue tracing of sales invoices back through purchase or inventory documentation back to purchase in accounts payable or payments; use download file to assist in the process; note invoices requiring additional information.	6.10
	AJO	Research download file and discussions with D. Good and B. Royalty regarding analysis of SOLM transactions.	1.30
02/24/2011	AJO	Continue accounts receivable verification project, attempting to trace sales invoices back through supporting documentation back to purchase and to open accounts payable or disbursements, utilizing download file to assist in the process.	4.20
02/25/2011	AJO	Continue tracing of accounts receivable invoices through supporting documentation back to purchase in open accounts payable or disbursements; discussions with staff and refer to download file in the process.	3.50
	AJO	Continue accounts receivable tracing project; reviewing sales invoice documentation to attempt to trace transaction back to purchase and to open accounts payable or disbursement, using download file as a reference; print download file for selected unusual transactions.	3.40
02/28/2011	AJO	Focus on interplead invoices in accounts receivable tracing project; review information supplied with interpleaders in conjunction with information pulled by the staff.	5.80
03/01/2011	AJO	Review accounts receivable/accounts payable offset file prepared by B. Royalty including test selected transactions in download file.	0.60
	AJO	Continue tracing sales invoice support back to purchase and subsequently to paid accounts payable or open accounts payable, using download file as a reference.	5.70
03/02/2011	AJO	E-mails from and to L. Lynch and discussions with S. Abbott regarding AgriBeef contract assignments; discussion with S.	

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			HOURS
		Abbott to follow up on same.	0.50
	AJO	Continue accounts receivable research, tracing sales invoice back, using supporting documentation, to purchase, and attempting to determine whether purchase invoice(s) were paid or remain open and documenting same; utilize download file as a reference; note items requiring additional information.	6.20
03/03/2011	AJO	Continue accounts receivable tracing project, using invoices that had been pulled and copied to attempt to trace sales invoices back through purchase documents to a disbursement check or open payables.	5.50
	AJO	Revise accounts payable disbursement file used in conjunction with accounts receivable verification project, to include wire transfers.	0.80
03/04/2011	AJO	Review customer files for additional invoices that have not been analyzed for accounts receivable verification project; begin to pull and copy invoices; discussion with J. Finchum requesting he perform search and copying function.	0.70
	AJO	Perform supplementary review of accounts receivable invoices for invoices that have been located in today's searches, attempting to trace sales invoice back to original purchase(s) and payment or listing on open accounts payable, documenting same.	3.10
	AJO	Calculate statistics for percentage of legitimate sales invoice dollars that have been traced back through purchase documents to open accounts payable or cash disbursement; e-mail same to P. O'Malley, L. Lynch and C. Pierce.	0.70
03/08/2011	AJO	Review accounts receivable verification file and research and complete documentation of selected invoice packages.	2.10
	AJO	Review disbursements file used in accounts receivable tracing project; attempt to trace paid invoices back to sales invoices through research in download file; document findings.	4.40
03/09/2011	AJO	Continue review of cash disbursements to identify loads and components of selected disbursements; note information in disbursements file used in accounts receivable tracing project for subsequent use as a reference in attempts to trace sales invoice support.	1.20
03/11/2011	AJO	Research items reconciled by C. Pierce as part of inventory and receivables settlements; document transactions and discussions with staff regarding selected items; note items for follow up.	4.30
	CMP	Investigate cattle that Tommy Gibson sold to Friona and check shipping records and contracts to see if those cattle are Eastern's and where they came from, discuss same with Susie Abbott and figure out if we have sufficient documentation to prove those cattle are Eastern's.	2.20
03/14/2011	CMP	Analysis of Royal Beef invoices and determine if they relate to cattle on feed for Scott Gibson, investigate cattle sales which represent cattle which Scott Gibson allegedly sold and kept the	

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			HOURS
		proceeds.	2.40
03/15/2011	CMP	Discussion with Susie Abbott regarding a new project to tie each shipment to an invoice number to ensure that all cattle shipped were invoiced.	0.40
03/16/2011	CMP	Research shipping records for shipments made to customers who received Superior cattle.	1.60
03/17/2011	AJO	Continue review of cash receipts and invoice documentation to document purchase and disposition of payables invoice(s).	3.60
03/18/2011	AJO	Continue review and documentation of sales invoices and their related purchase transactions.	3.90
03/21/2011	AJO	Research cash receipts, tracing back through sales invoice to purchase documents and document status of payable.	1.60
03/22/2011	AJO	Continue review and documentation of sales invoices and tracing original purchase back to accounts payable or cleared disbursement, documenting findings.	2.30
03/23/2011	AJO	Discussions with V. Weidman regarding her research on certain invoices being traced to accounts payable or cleared disbursement.	0.20
	AJO	Continue review and documentation of transactions traced by V. Weidman to accounts receivable verification file and payables or disbursement file.	2.80
03/24/2011	EML	Meeting with C. Pierce and A. Omori to discuss accounts receivable tracking reporting process.	0.80
	EML	Telephone call with P. O'Malley regarding tracing of trucking documents to missing accounts receivable transactions.	0.50
	AJO	Continue review and documentation of purchases underlying sales transactions.	4.90
	AJO	Discussion with L. Lynch and C. Pierce regarding accounts receivable documentation and file for tracing cash receipts, joining conversation in progress.	0.40
	PJO	Telephone conversation with L. Lynch regarding status of accounts receivable collection efforts and issues related thereto.	0.50
03/25/2011	EML	Meeting with A. Omori and J. Finchum of Eastern regarding tracing project of shipping documents.	0.20
	AJO	Continue review and documentation of sales invoices and their underlying purchases and document same.	3.90
03/28/2011	AJO	Continue review and documentation of sales invoice support.	6.10
03/29/2011	CMP	Begin the task of documenting the payable file for interplead funds.	1.80
	AJO	Continue documentation of sales invoice analysis.	1.60
	AJO	Extract contract numbers to new column in accounts payable file.	0.80

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			HOURS
03/30/2011	CMP	Continue populating and documenting the accounts payable database with the interplead invoices, search accounts receivable records for invoices that have no invoice number on the interpleader schedule which are probably invoices that were taken off and subsequently put back on.	2.90
	CMP	Discussion with Jimmy Finchum regarding the conversion of shipping records to an Excel file and entering the invoice numbers and any other relevant notes.	0.40
04/05/2011	CMP	Review trucking documents from the month of October provided by Jimmy Finchum.	0.20
04/06/2011	AJO	Continue review and documentation of paid invoices to trace cattle purchases back to accounts payable or disbursements.	2.40
04/07/2011	AJO	Continue review and documentation of purchase transactions underlying sales invoices.	3.10
04/08/2011	AJO	Continue review of sales invoices and documentation of purchase transaction underlying same including research as necessary to complete documentation.	3.00
04/11/2011	AJO	Continue review of sales invoices and supporting documents related to the purchase and document findings.	3.70
04/13/2011	CMP	Prepare schedule of limited Nebraska feedlots and e-mail to Jim Bosco regarding Nebraska feedlots that may have Eastern Livestock cattle.	0.50
	AJO	Continue tracking sales invoices back to purchase transactions, documenting findings or information needed to complete the analysis.	4.20
	AJO	Prepare summary of invoice research completed versus not completed, with categories for missing invoices and those needing more allocation information.	1.10
04/14/2011	CMP	Discussion with Susie Abbott regarding the request from Jim Knauer to investigate Chad Schuchmann's cattle purchases in the last weeks of Eastern's business.	0.20
	AJO	Continue research and documentation of sales invoices to the purchase transactions.	2.80
04/15/2011	AJO	Set up and print accounts receivable verification file with notations as to which transactions need additional research.	1.10
04/25/2011	AJO	Continue review and recording of sales invoices, tracing the transactions back to disposition of corresponding purchase and documentation of same.	2.30
04/26/2011	AJO	Continue review, research and recording of sales invoice support.	1.20
04/29/2011	AJO	Work with sales analysis and disbursement files to create	

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			HOURS	
		reports matching sales and disbursements by vendor, creating multiple sorts of report and distributing reports to P. O'Malley, L. Lynch and C. Pierce.	2.70	
	AJO	Continue review of sales invoices and support and documentation of purchase transaction.	1.40	
		Asset Analysis and Recovery	265.90	100,180.50
12/28/2010	EML	Attend to opening of new bank accounts at Chase and transfer of funds from the receivership's account to new trustee's account.	1.00	
	CMP	Telephone calls with Cline Wood and Republic Bank to discuss the cancellation of insurance notice and request that Cline Wood acknowledge their error and send Republic Bank a notice of reinstatement.	0.30	
12/29/2010	CMP	Meeting with staff to determine if there were any personal computers on the premises prior to the appointment of the Receiver that were not imaged, discuss same with the Trustee.	0.40	
01/03/2011	CMP	Telephone call with the locksmith who changed the locks in November and ask that they change another lock.	0.20	
	CMP	Discussion with Sheree Baumgart regarding her last day and transitioning her work to someone else.	0.20	
01/10/2011	CMP	Formulate stay bonus program based upon conversations with Liz Lynch.	0.80	
01/11/2011	CMP	Review past due notice from AT&T and contact bankruptcy group to notify them of the filing and request new accounts, fax them list of numbers associated with the old account.	0.50	
01/13/2011	EML	Telephone call with J. Howard at Cline Wood regarding upcoming insurance renewals and remaining employees.	0.20	
01/14/2011	AJO	Telephone call from P. Lund of DTW regarding commodity tracking satellite service and hardware.	0.20	
01/17/2011	CMP	Review Brantley Security Services' invoices and determine those that are pre-petition, gap and post-petition and slate those that are post-petition for this week's payment.	0.20	
	CMP	Review mail from prior week and distribute as required, scan those documents of interest to the trustee and his staff.	0.30	
	AJO	Review invoice e-mailed by Brantley Security; review previous weeks' invoices and forward same to C. Pierce.	0.30	
01/18/2011	CMP	Telephone calls with power, gas, telephone and cable companies to request that service be restarted as a Debtor-in-Possession.	0.70	
	CMP	Telephone call with AT&T regarding telephone bill and termination of lines.	0.30	
01/19/2011	EML	Telephone call with B. McMahon of Clinewood Insurance regarding her request for public information on ELC bankruptcy		

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			HOURS
		filing.	0.20
	AJO	Review and respond to e-mails from K. Peavler of Brantley Security regarding open invoices and status of case.	0.40
	AJO	E-mail order appointing J. Knauer as Trustee and bankruptcy petition to B. McMahon at Cline Wood.	0.20
01/20/2011	CMP	E-mail a request for refund to the State of Texas for a check that was never cashed.	0.10
01/27/2011	CMP	Discussion with Teena Moore regarding her continuing work at Eastern as housekeeper in accordance with the trustee's arrangements with the mortgagor as part of his negotiation for the space until June 2011.	0.10
	CMP	Discussion with staff regarding changes in scheduling for the upcoming weeks.	0.40
	CMP	Prepare a schedule of those vendors who need to be issued a 1099 for the disbursements made on the Receiver's watch during the receivership period and the gap period.	0.50
	AJO	Research disbursements and payees and determine that no Forms 1099 are required for the Receivership and bankruptcy period.	0.90
01/28/2011	CMP	Review past week's mail and distribute as required to Jim Knauer, Liz Lynch, staff and follow up on possible asset identification.	0.80
01/31/2011	CMP	To the United States Post Office in New Albany, IN, to find out who authorized a change of address for the Eastern mail, discussion with the on-duty supervisor, call to Heather Schuyler to see if she or Jim Knauer might have done this, call to Arty Fisher at the Postal Inspector's Office and request his help.	1.50
02/03/2011	CMP	Discussion with Susie Abbott regarding cross training employees.	0.30
	CMP	Discussion with Jimmy Finchum regarding vacation schedule.	0.10
	CMP	Team meeting with Eastern Livestock staff regarding training and cross-training and our tasks for the next few months ahead, vacation schedule and other housekeeping issues.	0.50
02/07/2011	AJO	E-mails to and from Brantley Security to terminate their nightly and weekend security sweeps.	0.20
02/09/2011	CMP	Meeting with cable provider trying to turn off cable and Internet services, call to Insight to notify them of the Chapter 11 filing.	0.90
02/10/2011	CMP	Discussion with the Indiana Unemployment Department to clear up a misunderstanding between an employee and the Department regarding the status of employment.	0.20
	CMP	Telephone calls with two representatives from Insight Communications regarding the cable and Internet bills and determine that we are not receiving cable services from them.	0.40
02/15/2011	EML	Telephone call with J. Howard of Cline Wood Insurance	

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			HOURS
		regarding unpaid workers' compensation claim and upcoming insurance renewals for the ELC facilities.	0.30
	EML	Telephone call with B. McMahon of Cline Wood regarding mechanism for processing workers' compensation payment and dollar amount of same.	0.30
02/18/2011	PJO	Assemble information to be sent to Vectren Energy on bankruptcy filing.	0.30
	PJO	Telephone conversation with representative from Vectren Energy regarding shut off of natural gas and getting them to acknowledge impact of the bankruptcy filing.	0.40
	AJO	Discussions with security technician regarding Internet service disruption; e-mail to C. Pierce regarding findings.	0.30
02/21/2011	CMP	Telephone call with Heather Schuyler regarding workers' compensation insurance, call to James Knauer regarding same, e-mail to existing insurer to tell them that the trustee will be buying workers' compensation through another broker.	1.00
02/22/2011	CMP	Investigate Waste Management's invoices that the trustee requested payment on and respond to his assistant's e-mail regarding same.	0.30
	PJO	Telephone conversations with S. Armstrong of Vectren Energy regarding payments to be made for the gas service.	0.20
	PJO	Correspondence with C. Pierce and S. Armstrong regarding payments to be made.	0.10
02/24/2011	CMP	Telephone call with Waste Management regarding notices and trustee contact for invoices that are not Eastern Livestock's.	0.20
02/28/2011	EML	Prepare e-mail to J. Bosco and J. Knauer regarding T. Gibson's life insurance premium and recommended source of payment of same.	0.20
	AJO	Review T. Gibson's life insurance policies; discuss same with L. Lynch; prepare summary of policies and e-mail with policy extracts to J. Knauer.	0.40
03/01/2011	CMP	Review of the Humana website to determine how to terminate coverage on an employee.	0.40
	CMP	Investigate ADP charge that was taken from the receivership's bank account including discussions with Brian Bates of ADP, and Chase Bank to understand how a receivership account could have been debited without permission, and request that ADP contact Tommy Gibson to tell him ADP is putting a stop payment on his check.	1.20
03/03/2011	CMP	Meeting with ELC staff to discuss phone calls they will probably get today regarding the bankruptcy notice and proof of claim forms.	0.30
03/08/2011	CMP	Telephone call with Jake Barlet regarding data projects and unpaid invoices.	0.20

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			HOURS
03/09/2011	CMP	E-mail to Jim Knauer and Heather Schuyler regarding banking activity and lapsed insurance.	0.30
	CMP	E-mail exchange and conversation with Jim Knauer regarding Cobra, discussion with Donna Good regarding refunds if the employee doesn't pay, call to an accidental recipient from GE who was accidentally copied on Jim's e-mail to Jim Carr.	0.70
	CMP	Telephone call with Heather Schuyler regarding Verizon Wireless call she received and research same.	0.20
	CMP	Telephone call with Cynthia Castor at Verizon Wireless regarding account 381041768.	0.20
03/10/2011	EML	Meeting with J. Brockman of Republic Bank regarding status of building and sheriff sale and need for insurance.	0.50
	CMP	Review mail received for Tommy Gibson, Scott Gibson, Eastern Cattle and other related parties and e-mail Liz Lynch regarding a call from Scott Gibson looking for his mail.	0.40
	CMP	Review conditional cancellation notices for property insurance and cattle insurance.	0.30
	CMP	E-mail to Liz Lynch regarding the sheriff's sale of 135 W. Market Sts on April 19th.	0.30
	CMP	Review insurance quote for 135 W. Market St. provided by Doug Mayfield.	0.20
03/11/2011	CMP	Discussion with Liz Lynch regarding obtaining the Trustee's approval of new insurance policy for 135 W. Market St.	0.10
03/14/2011	CMP	Discussion with Donna Good regarding her vacation and handling payroll next week.	0.20
	CMP	Call with Liz Lynch regarding mail and budget.	0.10
	CMP	Review mail and checks from customers.	0.30
03/15/2011	CMP	Meeting with the alarm company to establish a procedure for reporting the alarm activity in the building.	0.50
03/16/2011	EML	E-mail Gibson life insurance policies to J. Knauer in order to determine next steps for payment protocol.	0.10
03/22/2011	CMP	E-mail to Jim McNichols regarding the property insurance backup plan for 135 W. Market St.	0.10
	CMP	E-mail to Cline Wood Agency regarding cattle insurance.	0.10
	CMP	Prepare hard drives shipment to Greg Barberio, send him e-mail to discuss same.	0.40
03/24/2011	AJO	Supervise pest control employees and facilitate access to various parts of the office.	0.60
03/28/2011	CMP	Review workers' compensation insurance policy to ascertain that it contains the provisions we requested.	0.30
	AJO	Discussions with staff and e-mails to and from J. Burlet of View Trak regarding printer issue.	0.20
04/08/2011	CMP	E-mail to Jim Knauer regarding the new quote on the insurance on 135 West Market Street and relay information regarding the	

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			HOURS	
		ratings of each company.	0.20	
04/13/2011	CMP	E-mail exchange with Jim Knauer regarding property insurance, Gary Seals' receivables and Chase Bank.	0.50	
04/15/2011	CMP	Send Krista Miller from Lytle Street Development a copy of the canceled check proving payment for storage services paid in February 2011.	0.20	
	CMP	Review insurance policy from Seneca and payment options and prepare a memorandum to Jim Knauer regarding same.	0.30	
04/20/2011	CMP	Telephone call with Ronie at ADP regarding our failure to fund payroll timely and discuss our options; discuss options with Donna Good and create a new procedure for getting payroll calculated prior to the Monday that the funds are due.	0.70	
04/22/2011	CMP	Prepare letters to former employees regarding Cobra benefits termination in May/June time period.	0.60	
04/25/2011	CMP	Review mail and forward to appropriate parties.	0.40	
		Managing Business Operations	28.40	10,600.50
12/28/2010	AJO	Review and update notes receivable file.	0.20	
01/06/2011	EML	Telephone call with R. Rickets, counsel for T. Moore, regarding ELC's interest in the contract for a deed of the Moore estate.	0.10	
01/24/2011	EML	Telephone call with L. Edwards of West Kentucky Livestock regarding financed skid steer in name of ELC which must be sold prior to lapsing of insurance coverage and possible reclamation by purchase money lien holder.	0.30	
	EML	Review prior appraisal comps on skid steers sold last summer and telephone call to auctioneer regarding same.	0.30	
01/25/2011	EML	Telephone call with L. Edwards of West Kentucky Livestock regarding need for photograph of equipment and contact information for potentially interested buyer.	0.10	
	EML	Telephone call with P. Kiko regarding BobCat skid steer potential valuation.	0.10	
	EML	Telephone call with Maria of CoActiv Capital Partners regarding purchase money lien amount and status of defaulted loan and wire instructions for payoff, if able to be sold.	0.30	
	EML	Telephone call with G. Hengehold regarding his possible interest in skid steer.	0.20	
	EML	Telephone call with R. Adams, a possibly interested purchaser of skid steer.	0.10	
01/27/2011	EML	Telephone calls with G. Hegehold of Myron Bowling and Peter at Kiko Appraisers regarding Bobcat located at West Kentucky Livestock and e-mail of picture of same to solicit offers.	0.50	
02/01/2011	EML	Discussion with C. Pierce of DSI regarding John Deere equipment located with C. Schuckman and process for possible		

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			HOURS
		disposition of same.	0.20
02/10/2011	CMP	Track down information regarding the location of the John Deere equipment that should be repossessed from Chad Schuchman's branch, call to local dealer to obtain information.	0.50
	CMP	Telephone call with Dave at Lawson Farm and Lawn regarding the Gator 850 and 320 Skid Steer equipment that needs to be repossessed.	0.20
	CMP	Memo to Jim Knauer regarding the value of 750# steers at the time we valued the contracts and today in different markets and at different qualities of cattle.	0.40
02/16/2011	AJO	Research and extract information regarding U.S. Premium Beef's stock.	0.20
02/25/2011	PJO	Review files on the Texas Brand Ribs note.	0.30
02/28/2011	PJO	Review documents supporting the note receivable from Abilene Tx Foods.	1.20
03/01/2011	CMP	Research regarding the Gator and Skidsteer that Dustin DeNeal requested and respond regarding locations and lack of equity in the equipment.	0.30
03/02/2011	AJO	Research, scan and e-mail documents related to the T. Moore Farm to J. Knauer.	0.30
03/04/2011	PJO	Review correspondence from W. Ponader regarding additional information request from Abeline TX Ribs.	0.10
03/07/2011	PJO	Correspondence with S. O'Neil regarding status of cancellation of the Abeline Texas note.	0.10
03/09/2011	AJO	Review e-mail from P. O'Malley regarding Abilene Texas Foods/Texas Brand Ribs; discuss same with D. Good, requesting ledger detail and check copies for receipts; review detail provided by D. Good and e-mail to P. O'Malley.	0.40
	CMP	Telephone call with Ryan Ricketts who represents the Moore family regarding the Contract for Deed on the Moore farm and get the rundown on the background of this asset and other particulars, look for contract file in Dave DuFours office.	1.50
	PJO	Review correspondence relating to the Abeline Texas Foods' note.	0.10
03/11/2011	PJO	Review correspondence received from counsel for Abeline Texas Foods regarding mortgage.	0.20
03/18/2011	EML	Telephone call with J. Knauer, Trustee, and S. Miller of US Premium Beef regarding mechanics of selling stock and additional information which they need to do so.	0.40
03/22/2011	CMP	Review letter from Moore family attorney Mr. Ricketts regarding the Notice of Default and send Jim Knauer a note regarding	

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			HOURS
		same.	0.30
	AJO	Discussions with L. Lynch and D. Good regarding U.S. Premium Beef stock and search for documentation regarding Eastern Livestock Co., Inc., who is believed to own rights associated with the shares; locate documentation and forward to L. Lynch and D. Good; discussions with D. Good and brief review of selected financial and tax documents for record of the purchase.	0.80
	AJO	E-mails from and to J. Knauer with research related to purchase of U.S. Premium Beef stock and patronage rights.	1.60
03/23/2011	EML	Telephone call with C. Schumann of Eastern regarding interest in Moore family farm.	0.10
03/29/2011	AJO	Research Wellpoint and CBA Pharma stock investments and how to redeem the shares including discussions with D. Good and review of files regarding investments.	0.60
03/30/2011	CMP	Telephone call with Chad Schuchmann regarding the Moore family farm.	0.20
	EML	Telephone call from C. Schuchman regarding the Moore family farm and review of e-mail correspondence related thereto.	0.20
	PJO	Further review of the files relating to the note from Abilene Texas Foods and correspondence to E. Barnes regarding questions raised.	0.80
03/31/2011	CMP	E-mail to Jim Knauer regarding Chad Schuchmann's contact information and loan balance and other information he should know prior to engaging him in discussions regarding the Moore family farm.	0.30
04/07/2011	PJO	Correspondence with M. Fenzel, counsel for Eastern Livestock in the Abilene Texas Foods matter, regarding background of settlement.	0.20
04/08/2011	PJO	Correspondence with M. Fenzel regarding Abilene Texas Foods' note.	0.10
04/12/2011	PJO	Correspondence with L. Lynch regarding status of the Texas Ribs negotiation.	0.10
04/15/2011	CMP	E-mail to Sarah Herendeen regarding Moore Family Farm Deed and related loan, investigate and inquire as to an address for the property.	0.50
04/20/2011	CMP	E-mail to Jim Knauer regarding the deadline to act on the Moore Family Farm default, review Greene County, MO, electronic filing site to see if the quit claim deed has been filed.	0.30
04/21/2011	EML	Prepare summary of facts gathered relating to the B4 and B. Smith IV asset purchase by E4 Cattle to J. Knauer, trustee, and Baker & Daniels for further review and action.	2.10
	CMP	Discussion with Vickie Weidman regarding Bert Smith IV and the large amount he owed Eastern Livestock from the early	

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			HOURS	
		1990s.	0.30	
04/25/2011	AJO	Research West Kentucky Livestock Market ownership issue.	0.20	
		Sale of Assets	17.30	6,978.00
01/07/2011	AJO	Review of organizational documents for Rocking E Feeders and Rocking E of Kansas.	0.20	
01/17/2011	AJO	Review Rocking E and Rocking E of Kansas organization files; scan selected documents and e-mail to J. Knauer and R. Stanley, T. Hall and J. Case of Baker & Daniels.	0.80	
	AJO	Review Crow Hollow's organization file and scan relevant documents to L. Lynch.	0.20	
	AJO	Prepare and send detailed e-mail to L. Lynch transmitting scanned copies of related party and Cattlemen's Feedlot documents.	0.30	
01/19/2011	AJO	Research missing pages in Cattlemen's agreement and scan and e-mail First Amended Agreement to R. Stanley, T. Hall, and J. Carr of Baker & Daniels and J. Knauer.	0.40	
02/07/2011	EML	Review of internal ELC documents relating to prior valuations for Cattlemen's in order to establish valuation basis for use in establishing a settlement for ongoing discussions.	0.90	
	AJO	Research regarding Cattlemen's Feedlot capacity and valuation per request of L. Lynch.	0.40	
02/08/2011	AJO	E-mail Cattlemen's and ClicRWeight operating agreements to C. Pierce as details for investments.	0.20	
02/10/2011	AJO	Review of Cattlemen's Feedlot August 2010 financial statements and e-mail to L. Lynch.	0.30	
03/15/2011	EML	Review transactions details surrounding cattle purchase and shipping activity related to sales between Eastern and GP Cattle and Chad Baker in order to determine claimed interest in these transactions by both trustee for T. Gibson and First National Bank for Grant Gibson; review includes review of loan documentation between First National and Grant Gibson as well as First National and Tommy Gibson, along with review of G. Gibson tax return and search of Secretary of State records relating to GP Cattle in order to evaluate First National interest in cattle transactions in question.	3.90	
	EML	Telephone call with P. O'Malley regarding cash receipt information requested by D. Donnellon.	0.30	
	EML	Evaluate information requested by D. Donnellon and assist in production of same.	0.50	
	CMP	Research GP Cattle Co. and other Gibson-related entities with the Secretary of State of Indiana.	1.00	
	PJO	Telephone conversation with L. Lynch regarding analysis of cash received since the inception of the receivership in response to creditor request.	0.30	

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		HOURS
03/23/2011	EML Review e-mail chain pertaining to information being sought by D. Donnellon which will require production by DSI.	0.30
	EML Meeting with ELC staff regarding location and identification of records pertaining to non-ELC entities and ability to access same.	0.80
	CMP Discussion with Liz Lynch and staff regarding computer access to Patty Turley's software that was used to run GP Cattle, e-mail to Jake Burlett regarding setting up a new user name and password to access this information.	0.50
	CMP Review documents regarding related parties of Eastern Livestock to tie out Tommy Gibson's accounts payable.	0.40
	CMP Investigate Steve McDonald's access to other companies that are set up in Terra Term, get information about missing companies and other data that might be useful to Jim Knauer.	0.60
	AJO Discussions with L. Lynch and C. Pierce regarding system issues related to T. Gibson and related companies and what needs to be done to obtain access to the information; e-mail to J. Knauer regarding same.	0.50
	AJO Telephone calls from J. Knauer regarding system issues in response to e-mails sent regarding access to related companies.	0.20
	AJO Work with C. Pierce and S. Abbott to gain access to TeraTerm system, view menu of companies and print relevant company list for S. Abbott's review; e-mail to J. Knauer attaching list of companies on menu and inquiring as to which entities he would like financial information run or downloads requested.	0.80
	AJO E-mails from and to J. Knauer requesting access to system for certain related parties; discussions with L. Lynch and C. Pierce regarding same.	0.40
03/25/2011	AJO E-mails from and to J. Knauer regarding Eastern Cattle Co.	0.10
03/28/2011	CMP Review Viewtrack's proposal for downloading of the general ledger for the other entities on the Terra Term System and send e-mail to Jake Burlett regarding same.	0.20
	EML Meeting with A. Omori of DSI to discuss related entities and the need to determine what information is available and import of same prior to the incurrence of additional costs.	0.50
	AJO Discussions with L. Lynch regarding reports and data available for related companies.	0.50
	AJO Discussions with D. Good and brief review of system reports run by D. Good.	0.90
03/29/2011	EML Telephone call with G. Copenhaver of First National Bank regarding possible visit next Monday.	0.10
	EML Telephone call to G. Copenhaver of First National regarding site visit next week.	0.10
03/31/2011	EML Telephone call with G. Copenhaver of First Bank regarding meeting Monday.	0.20
04/04/2011	PJO Correspondence with G. Copenhaver regarding schedule for tomorrow.	0.10

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			HOURS	
	PJO	Correspondence with C. Pierce regarding information required for tomorrow's meeting with G. Copenhagen.	0.10	
04/05/2011	PJO	Meeting with G. Copenhagen of First Bank and his counsel to discuss information available to assist in their search for cattle allegedly owned by T. Gibson.	2.00	
	PJO	Assemble information requested by representatives for First Bank.	0.70	
	CMP	Review trucking records for the first ten days in November to see if any Tommy Gibson cattle were shipped to the four towns noted in Pat O'Malley's e-mail.	0.50	
	CMP	Discussion with Gene Copenhagen who is visiting from First Bank Trust regarding the shipping records that may help him identify his missing cattle.	0.10	
	CMP	Discussion with Jimmy Finchum regarding the work that Pat O'Malley asked us to do in connection with First Trust Bank.	0.20	
	CMP	Update Gene Copenhagen with the schedule for today.	0.20	
04/08/2011	EML	Telephone call with J. Knauer regarding J. Farris and accessing related entity information from the Eastern general ledger system.	0.10	
04/11/2011	EML	Review e-mail from J. Bosco regarding appraisers and e-mail same to J. Knauer, Trustee, and R. Stanley of Baker regarding valuation of Eastern's interest in Cattlemen's.	0.20	
04/12/2011	CMP	Telephone call with Grant Gibson regarding his desire to make copies of GP Cattle accounting records.	0.30	
	CMP	Discussion with Grant Gibson and Patty Turley regarding the documents they want to review and arranging for copying of same.	0.50	
04/22/2011	EML	Prepare documentation transmittal file to D. Donnellon regarding B4 transaction.	0.30	
04/27/2011	EML	Telephone call with D. Donnellon and J. Knauer regarding information sought by First Bank and possible information on missing cattle.	0.90	
	EML	Review trucking list and being to compile information sought by First Bank and Trust.	1.50	
		Non-Debtor Affiliate Issues	24.50	9,729.50
12/28/2010	EML	Telephone conference call with J. Knauer, ELC Trustee, J. Bosco of Fifth Third and F. O'Connor, R. Yandree, E. Whitfield, J. Stewart of Wells Fargo regarding case update and introduction of J. Knauer.	0.50	
01/06/2011	EML	Review draft funding proposal letter and verify asset recovery levels referenced therein as against liquidation analysis previously provided to Fifth Third.	1.50	
	PJO	Review draft memorandum to R. LaTour regarding litigation strategy.	0.20	

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			HOURS
01/10/2011	EML	Telephone conference call with R. LaTour of Vorys, T. Hall of Baker & Daniels, and J. Bosco of Fifth Third regarding possible DIP funding budget.	0.50
	EML	Telephone conference call with J. Bosco of Fifth Third, and R. Yandry and J. Stewart of Wells Fargo, regarding updates on cattle sales and, timing and collection efforts on accounts receivable.	0.80
	PJO	Telephone conference call with L. Lynch and representatives from the lenders to discuss general status, asset sales and budget considerations.	0.80
01/17/2011	CMP	Review materials for tomorrow's conference call including actual-to-budget analysis for the week ended 01/07/11, actual-to-budget analysis for week ended 01/14/11, summary of actual cash balances at the end of each week, professional fee analysis through 12/27/10 and historical monthly sales analysis.	0.50
	PJO	Assemble materials for conference call with lenders tomorrow.	0.60
01/18/2011	EML	Telephone conference call with J. Bosco and D. Fuller of Fifth Third and R. Yandree, E. Whitfield, J. Stewart and M. Stoeberl at Wells Fargo and P. O'Malley and C. Pierce of DSI regarding budget-to-actual analysis and updates on cash collections, pending inventory sales and sales analysis history.	0.80
	CMP	Conference call with Fifth Third Bank, Wells participant, the Trustee, Pat O'Malley and Liz Lynch to discuss actual-to-budget results, sales analysis for the prior three years and discuss professional fees.	0.80
	CMP	Telephone call with Jim Bosco to review the actual-to-budget for the two periods and our cash position.	0.50
	PJO	Organize handouts and prepare notes for today's call with the lenders.	0.60
	PJO	Telephone conference call with the lenders regarding status, actual litigation results to-date, historical fraudulent sales volume and estimated remaining liquidation value.	0.80
01/21/2011	EML	Telephone call with J. Bosco of Fifth Third regarding open contract valuations and possible sales strategies related thereto.	0.50
01/24/2011	EML	Telephone conference call with J. Knauer, Trustee, J. Carr, T. Hall of Baker, R. LaTour of Vorys and J. Bosco of Fifth Third regarding open cattle contracts and assignment process for same.	1.00
01/26/2011	EML	Telephone conference call with J. Bosco of Fifth Third and R. Yandree, E. Whitfield and J. Stewart of Wells Fargo regarding updates on collateral liquidation and workproduct updates.	0.70
	EML	Attend to distribution of open contract schedule from this morning's lender group call.	0.20
01/27/2011	CMP	Review complaint filed by Republic Bank to foreclose on 135 W. Market St. and update notice schedule and file.	0.20
	EML	Telephone call with J. Bosco of Fifth Third regarding approval of fees.	0.20

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			HOURS
	EML	Review DSI's fee payment recommendation in order to respond to questions raised by J. Bosco of Fifth Third.	0.40
01/28/2011	EML	Telephone calls with J. Bosco of Fifth Third regarding fee application approval.	0.40
01/31/2011	AJO	Review CD received from Baker & Daniels in response to subpoena to Fifth Third Bank; work with J. Finchum to print and organize documents and files.	1.20
02/01/2011	AJO	Discussions with J. Finchum regarding printing of documents on CD sent by Fifth Third Bank in response to subpoena.	0.50
	AJO	Review of Fifth Third Bank documents sent on CD and partially printed by J. Finchum.	0.60
	EML	Telephone conference call with J. Bosco of Fifth Third, J. Knauer, Trustee, and R. Yandree and M. Stoeberl of Wells Fargo regarding update on asset recovery activities at ELC.	0.80
02/02/2011	AJO	Discussions with J. Finchum regarding project to print and organize Fifth Third Bank documents; review file details to determine priority of documents to print.	0.80
02/03/2011	CMP	Research missing bank records from the data received from Fifth Third.	0.30
	CMP	Review discovery produced by Fifth Third and organize in a way to see what we received in the way of deposit documentation.	0.80
	AJO	Discussions with J. Finchum regarding printing project; review documents to determine whether certain cash receipts files have been printed.	0.70
	AJO	Pick up copies of bank document.	0.50
	AJO	Review printed bank documents.	0.70
	AJO	Review printed Fifth Third Bank documents and note descriptions of non-statement and non-check copy documents; also, search for August and September depository check copies.	1.10
	EML	Telephone call with T. Hall of Baker regarding a former Fifth Third employee and possible information which he may have.	0.40
02/04/2011	EML	Telephone call with J. Bosco of Fifth Third regarding weekly budget approval.	0.10
02/07/2011	EML	Telephone calls with J. Bosco of Fifth Third regarding updates on collateral liquidation values, fee budget approval and visit by Wells Fargo's forensic team.	0.60
02/08/2011	EML	Meeting with S. Bellah and L. Daddio of Realization Services and P. O'Malley of DSI regarding case history and DSI's findings regarding accounting irregularities.	1.50
	AJO	Locate and send downloaded ledger files to S. Bellah and L. Daddio of Realization Services; discussion with L. Daddio regarding conversion of YY/MM/DD date format to MM/DD/YY format.	0.50
	AJO	Research and respond to questions raised by S. Bellah of Realization Services regarding the debtor's information systems.	0.50

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		HOURS
	PJO Meeting with L. Lynch and representatives from Realization Services, Inc. to discuss the scope of their engagement, general background of the business and general information available.	1.50
	PJO Coordinate information requests for Realization Services.	0.30
02/09/2011	EML Prepare information requests sought by Realization Services.	0.20
	EML Telephone call with J. Bosco regarding information to be covered on the bank call at noon.	0.40
	EML Prepare agenda for bank call.	0.50
	EML Telephone conference call with J. Bosco of Fifth Third and E. Whitfield, R. Yandree and B. Donahue of Wells Fargo regarding updates on cash collections, contract calls, Cattlemen's litigation and funding needs.	1.30
	EML Prepare for bank conference call including review of cash collection activity and updates on cash collected from the sale of cattle.	0.50
	AJO Research best way for Realization Services consultants to obtain cash receipts by vendor.	0.20
	AJO Discussion with S. Bellah and L. Daddio of Realization Services regarding the information they are seeking and discuss the best way to obtain the information from the download file.	0.20
	AJO Discussions with D. Good, S. Bellah and L. Daddio of Realization Services regarding bank statements and other information; review and deliver cash receipt journals to S. Bellah and L. Daddio; discussion with D. Good regarding bank statements for disbursements account.	0.70
	AJO Review e-mail from S. Bellah of Realization Services requesting additional information; review request with D. Good; discussion with S. Bellah regarding requests.	0.40
02/10/2011	EML Telephone call with J. Bosco of Fifth Third and P. O'Malley of DSI regarding updated liquidation analysis including review of basis upon which new asset valuation points are based.	1.50
	EML Prepare e-mail distribution of liquidation budget to lenders, J. Knauer, Trustee, and Baker and Daniels.	0.40
	PJO Participate in a portion of the conference call with L. Lynch and J. Bosco regarding updated liquidation analysis.	0.80
02/11/2011	EML Telephone call with J. Bosco of Fifth Third regarding funding mechanism for proposed DIP loan.	0.30
02/15/2011	EML Review and distribute weekly budget to J. Bosco at Fifth Third for approval.	0.20
	EML Telephone call with J. Bosco of Fifth Third regarding the need for a 13-week budget immediately.	0.50
	EML Telephone calls with J. Bosco of Fifth Third regarding urgent funding approval for workers' compensation claim.	0.20
	PJO Prepare exhibits for tomorrow's lender call.	1.80
02/16/2011	EML Telephone conference call with J. Bosco of Fifth Third, R. Yandree, E. Whitfield, B. Fitzpatrick and J. Stewart of Wells Fargo, and J. Knauer, trustee, and P. O'Malley regarding updated liquidation analysis and the 13-week cash flow budget.	1.30

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			HOURS
	EML	Telephone call with J. Bosco of Fifth Third regarding follow-up questions after the bank group conference call.	0.20
	EML	Prepare agenda for bank conference call and notes for talking points regarding same.	1.00
	PJO	Participate in lender call with L. Lynch and J. Knauer (partial) to discuss status of the case and budgets.	1.30
02/22/2011	AJO	Collect information requested by S. Bellah of Realization Services; discuss payroll-related requests with D. Good; discussions with S. Bellah regarding requests.	0.50
02/23/2011	AJO	E-mails from and to, and discussions with, S. Bellah of Realization Services regarding his request for information; discussions with staff to collect information; review documentation to fulfill request and scan documents to provide information in electronic format; discussions with S. Bellah regarding information provided.	1.30
	AJO	E-mails from and to S. Bellah of Realization Services following up on additional questions and requests.	0.80
	EML	Telephone conference call with J. Bosco of Fifth Third, R. Yandree, E. Whitfield and M. Stoeberl of Wells Fargo and P. O'Malley regarding update on collection efforts made since last week.	0.50
	EML	Telephone call with J. Bosco of Fifth Third regarding timing of delivery of 13-week budget.	0.20
	PJO	Participate in weekly conference call with L. Lynch and lenders to discuss status.	0.50
02/28/2011	EML	Telephone call with J. Bosco of Fifth Third regarding T. Gibson's life insurance premiums and desire to have the trustee pay for premium from cash value of same.	0.40
	EML	Review J. Bosco's request regarding changes to weekly budget presentation and provide edited budget and response as to why additional changes have not been noted.	0.20
03/02/2011	CMP	Telephone call with Darrell Beauchamp regarding Fifth Third's Motion for Default Judgment.	0.40
03/03/2011	EML	Telephone conference call with R. LaTour of Vorys, J. Bosco of Fifth Third, W. Ponader of Baker and P. O'Malley regarding contemplated 13-week budget.	0.80
	PJO	Telephone conference call with L. Lynch, W. Ponader, J. Bosco and R. LaTour to discuss the latest draft of the budget and lenders expectations as to the revised version.	0.80
03/07/2011	EML	Telephone conference call with R. Yandree, E. Whitfield, B. Fitzpatrick, F. O'Connor of Wells Fargo, J. Knauer, Trustee, and P. O'Malley of DSI regarding 13-week budget and assumptions behind same.	0.80
	EML	Review weekly budget information and distribution of same to J. Bosco of Fifth Third for approval.	0.30
	PJO	Telephone conference call with J. Knauer, L. Lynch and the lenders to discuss the latest draft of the budget.	0.80

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			HOURS
03/08/2011	EML	Telephone call with J. Bosco of Fifth Third regarding feedback on 13-week budget from Wells Fargo.	0.20
03/10/2011	EML	Telephone call with J. Bosco regarding questions on 13-week budget and liquidation analysis.	0.40
	EML	Review information to be provided to J. Bosco of Fifth Third.	0.20
	EML	Telephone call with J. Bosco of Fifth Third regarding hearing tomorrow and response of Wells Fargo.	0.20
	EML	Prepare for hearing tomorrow including review of reconciliation of loan balance and activity relating to check kite and resulting overdraft of Fifth Third Bank account in order to test validity of their proof of claim.	6.20
	CMP	Assist Pat O'Malley and Liz Lynch in preparing for tomorrow's hearing, particularly the testimony that may be needed regarding the check kite.	2.30
	PJO	Review draft response to objections received to the proposed DIP financing and mark up portions relating to DSI.	0.40
	PJO	Participation in portion of conference call with L. Lynch, J. Knauer and counsel from Baker & Daniels regarding issues regarding the DIP financing and information required prior to bankruptcy court tomorrow.	0.40
	PJO	Analysis of bank account and loan activity for Fifth Third Bank and summarize activity in support of Fifth Third's claim they filed.	6.50
03/11/2011	EML	Attend court omnibus hearing.	4.20
	EML	Meeting with J. Knauer, Trustee, regarding preparation for possible court testimony.	0.50
	PJO	Meeting with J. Knauer and L. Lynch to review the work performed on the Fifth Third claim amount including the impact of the kiting scheme on cash balances.	0.60
	PJO	Preparation for Bankruptcy Court including possible testimony on the Fifth Third claim amount.	0.80
	PJO	Attend morning Bankruptcy Court hearing on DIP financing, Texas interpleader and professional fees.	2.20
	PJO	Attend afternoon Bankruptcy Court hearing on DIP financing and professional fees.	2.00
03/15/2011	PJO	Review and revise analysis of account activity in the Fifth Third bank accounts.	1.50
03/16/2011	PJO	Further analysis of the activity in the Fifth Third bank accounts.	0.70
03/17/2011	EML	Review memo from Recovery Solutions regarding findings during their time at Eastern.	1.30
03/22/2011	EML	Prepare for conference call with lenders including updates to cash receipts and budget-to-actual as well as action items pertaining to Atkinson and Superior.	2.20
	EML	Telephone conference call with E. Whitfiel, R. Yandree and M. Stoeberl of Wells Fargo, J. Bosco of Fifth Third and J. Knauer, trustee, regarding updates on actual-to-budget performance and status of collection of non-working capital assets.	0.40

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			HOURS		
03/29/2011	EML	Telephone call with J. Bosco of Fifth Third regarding status update on asset collection efforts and setting up meeting with DSI and J. Knauer, trustee.	0.30		
03/31/2011	EML	Prepare for weekly call with lenders including review of cash collection schedule and distribution of same.	0.20		
	EML	Telephone conference call with J. Bosco of Fifth Third, R. Yandree and J. Stewart of Wells Fargo and J. Knauer, trustee, regarding update on collateral liquidation progress.	0.50		
04/04/2011	EML	Telephone call with J. Bosco regarding meeting this week and approval of this week's budget.	0.30		
04/05/2011	PJO	Assemble information on cash activity and collection activity in preparation for meeting tomorrow with J. Bosco of Fifth Third Bank.	0.60		
04/06/2011	PJO	Preparation for the meeting with the trustee, J. Bosco of Fifth Third Bank and counsel from Baker & Daniels.	0.50		
	PJO	Meeting with J. Bosco, the trustee, and counsel from Baker & Daniels, at the Baker & Daniels offices in Indianapolis, IN, to discuss current status of the case and next steps (including travel back to New Albany, IN).	5.00		
04/12/2011	EML	Telephone conference call with J. Bosco of Fifth Third, R. Yandry, B. Fitzpatrick and M. Stoeberl of Wells and J. Knauer, trustee, regarding updates on the cash collection efforts and results of other recovery efforts at Eastern.	0.70		
04/14/2011	EML	Telephone call with R. LaTour regarding funds remaining in the receivership's account.	0.40		
04/18/2011	EML	Prepare e-mail to J. Bosco at Fifth Third regarding the need to close the checking account and associated review of nature of debit to the account.	0.20		
04/21/2011	CMP	Telephone call from GE Capital regarding a Peterbilt truck that was last seen in the Providence, KY, branch.	0.10		
04/26/2011	EML	Telephone call with representatives of Wells Fargo including E. Whitfield, R. Yandry, and M. Stoeberl and J. Bosco and B. Lee of Fifth Third and J. Knauer, Trustee regarding updates on recovery actions.	0.50		
		Secured Lenders/Cash Colltl.	90.60		39,390.00
01/03/2011	EML	Telephone call with J. Howard of Cline Wood Insurance regarding payments to be made under bond to unpaid producers.	0.40		
01/05/2011	EML	Telephone call with C. Holloman regarding bond claimants and obtaining listing thereof.	0.20		

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			HOURS
01/06/2011	EML	Telephone call with M. Makey of LMA regarding potential distribution of notices through their member network.	0.40
	EML	Evaluate trade association web sites for possible use for notice to creditors of ELC.	0.30
	CMP	Telephone call with Gary Bell regarding a group of farmers who sold cattle to Eastern at the Edmuntson sale barn whose checks bounced and his view that those bounced checks are somehow a different class of claims than other cattle claimants.	0.40
01/07/2011	CMP	Review e-mail from Jim Akers at Blue Grass Stockyards and forward to trustee's counsel and request their involvement.	0.20
	CMP	Discussion with Sheree Baumgart regarding the trade and cattle payable notice list, provide her with the vendor master and payable listing.	0.30
01/11/2011	EML	Telephone call with T. Sprayberry regarding unpaid trucking invoice and documentation behind cattle which he shipped on behalf of ELC from Abilene, TX.	0.30
01/18/2011	CMP	Telephone call with Robin Bruursema at DTN regarding leased equipment that they would like back, identify the equipment, arrange for shipping, write to Jim Knauer for approval.	0.50
	CMP	Telephone call with Dave Maples at Kentucky Cattlemen's Association regarding the notice and proof of claim and how that is all going to be communicated to the suppliers and his desire to put the information in his newsletter, discuss other information not available on the website.	0.30
	CMP	Telephone call with Kentucky Cattlemen's Association to assist in producing the information they need to communicate with their constituents and e-mail to trustee requesting the status of the orders from last Tuesday's hearing.	0.20
01/20/2011	CMP	Telephone call with the accountant at Royal Beef who wants to file a proof of claim, discuss open invoices.	0.20
01/25/2011	PJO	Review of claims filed against Eastern's bond and correspondence related thereto.	0.20
01/27/2011	EML	Telephone call with D. LeBas regarding Okie Farms lawsuit inquiring with whom to speak regarding same.	0.30
01/28/2011	CMP	Discussion with Susie Abbott regarding the sequence of work that needs to be done in order to reconcile claims filed.	0.60
02/01/2011	CMP	Telephone call with various departments within John Deere regarding the two pieces of equipment that we believe are in Beau D'Arc, MO, and discuss assume and assign options with John Deere's in-house counsel.	0.90
	CMP	Discussion with Liz Lynch regarding the two assets financed by John Deere that are in Beau D'Arc, MO.	0.20
02/08/2011	CMP	Telephone call with Marvin Miller to convey the information that I have learned about his claim.	0.20

## Eastern Livestock

			HOURS	
02/10/2011	CMP	Discussion with Donna Good regarding the John Deere equipment we are trying to value, review documentation and research the value of that equipment, call dealers to confirm.	1.20	
02/16/2011	EML	Telephone call with E. Strickland regarding fee application motion received by him and questions related thereto.	0.40	
03/02/2011	AJO	Telephone call from J. Henderson at SMS Holdings regarding Brantley Security invoices; e-mail receivership and bankruptcy documents to J. Henderson.	0.20	
03/08/2011	AJO	Telephone call from S. White of Hoover Hull regarding skid steer for which UCC filings were made; request D. Good to search for information.	0.20	
03/09/2011	EML	Telephone calls with S. White of Hoover Hull regarding confirmation of loan balance and e-mail of source documents relating to same.	0.60	
04/27/2011	CMP	Telephone call with Dennis Schroeder and transmit a proof of claim to him.	0.20	
		Creds./Creds.' Comm. Contact	8.90	3,342.50
01/03/2011	CMP	E-mail Annis Yates regarding the documents that the FBI took at the beginning of the case.	0.20	
01/07/2011	CMP	Review e-mail and attachments from Jake Burlett regarding computer security review.	0.60	
01/20/2011	EML	Meeting with A. Fischer, Postal Inspector, A. Yates, USDA, M. Hamrock, C. Pierce of DSI and J. Knauer, Trustee, regarding general case update and sharing of information.	1.00	
	CMP	Telephone call with a forensic computer company to make arrangements for forensic images of the computers to be made for the FBI.	0.30	
	CMP	Locate and send Attorney General the inventory sheets for the BBL cattle that are the subject of the Texas interpleader.	0.70	
	CMP	Meeting with representatives of postal inspector, USDA, L. Lynch and J. Knauer to discuss case status.	1.00	
03/02/2011	CMP	Meeting with Annis Yates and other members of her team from the USDA/FBI regarding cattle on feed and the Gibson family tree.	0.80	
		Antitrust	4.60	1,699.00
12/30/2010	EML	Travel from ELC offices in New Albany, IN, to Cleveland, OH.	3.50	
	CMP	Travel to Chicago, IL, from New Albany, IN.	3.50	
01/02/2011	CMP	Travel to New Albany, IN.	3.50	
01/03/2011	EML	Travel to New Albany, IN.	3.50	

## Eastern Livestock

			HOURS
01/04/2011	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
	PJO	Travel from Chicago, IL, to New Albany, IN.	3.50
01/07/2011	EML	Travel from ELC offices in New Albany, IN, to Cleveland, OH.	3.50
	CMP	Travel from New Albany, IN.	3.50
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
	PJO	Travel from New Albany, IN, to Chicago, IL.	3.50
01/09/2011	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
01/10/2011	CMP	Travel to New Albany, IN.	3.50
	EML	Travel from Cleveland, OH, to ELC offices in New Albany, IN.	3.50
01/13/2011	CMP	Travel to Chicago, IL.	3.50
	PJO	Travel from Cincinnati, OH, to New Albany, IN.	2.00
01/14/2011	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
	EML	Travel from New Albany, IN, to Cleveland, OH.	3.50
	PJO	Travel from New Albany, IN, to Chicago, IL.	3.50
01/16/2011	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
01/17/2011	TG	Travel from Olathe, CO, to Amarillo, TX.	18.20
	CMP	Travel to New Albany, IN.	3.50
01/19/2011	EML	Travel to ELC offices from Dayton, OH.	2.00
01/20/2011	TG	Travel from Dodge City, KS, to Denver, CO.	7.80
	PJO	Travel from New Albany, IN, to Chicago, IL.	3.50
01/21/2011	EML	Travel from ELC offices in New Albany, IN, to Cleveland, OH.	3.50
	CMP	Travel to Chicago, IL.	3.50
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
01/23/2011	TG	Travel from De Pew, OK, to Olathe, CO.	8.00
	EML	Travel to New Albany, IN, from Cleveland, OH.	3.50
01/24/2011	CMP	Travel to New Albany, IN.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
01/28/2011	CMP	Travel to Chicago, IL, from New Albany, IN.	3.50
	EML	Travel from New Albany, IN, to Cleveland, OH.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
01/31/2011	CMP	Travel to New Albany, IN.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
	EML	Travel from Cleveland, OH, to Eastern offices in New Albany, IN.	3.50
02/04/2011	CMP	Travel to Chicago, IL.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
	EML	Travel from ELC offices in New Albany, IN, to Cleveland, OH.	3.50

## Eastern Livestock

			HOURS
02/07/2011	EML	Travel from Cleveland, OH, to ELC offices in New Albany, IN.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
	PJO	Travel from Chicago, IL, to New Albany, IN.	3.50
02/08/2011	CMP	Travel to New Albany, IL.	3.50
02/10/2011	PJO	Travel from New Albany, IN, to Chicago, IL.	3.50
02/11/2011	CMP	Travel to Chicago, IL.	3.50
	EML	Travel from ELC offices in New Albany, IN, to Cleveland, OH.	3.50
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
02/13/2011	CMP	Travel to New Albany, IN.	3.50
02/14/2011	EML	Travel from Cleveland, OH, to Eastern offices in New Albany, IN.	3.50
	PJO	Travel from Chicago, IL, to New Albany, IN.	3.50
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
02/16/2011	PJO	Travel from New Albany, IN, to Cincinnati, OH.	2.00
	CMP	Travel to Chicago, IL.	3.50
02/18/2011	EML	Travel from ELC offices in New Albany, IN, to Cleveland, OH.	3.50
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
02/21/2011	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
	EML	Travel from Cleveland, OH, to Eastern's offices in New Albany, IN.	3.50
	CMP	Travel to New Albany, IN.	3.50
02/22/2011	PJO	Travel from Chicago, IL, to New Albany, IN.	3.50
02/24/2011	CMP	Travel to Chicago, IL.	3.50
02/25/2011	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
	PJO	Travel from New Albany, IN, to Chicago, IL.	3.50
02/26/2011	EML	Travel from Louisville, KY, to Cleveland, OH.	3.50
02/28/2011	EML	Travel to Eastern Livestock from Cleveland, OH.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
	CMP	Travel to New Albany, IN.	3.50
03/01/2011	EML	Travel from Eastern offices in New Albany, IN, to Indianapolis, IN, for meeting with Agrib Beef on Wednesday morning at offices of Baker Daniels.	2.30
	PJO	Travel from Chicago, IL, to Indianapolis, IN, for tomorrow's meeting at Baker & Daniels.	3.00
03/03/2011	EML	Travel from Indianapolis, IN, to New Albany, IN.	2.30
	PJO	Travel from Indianapolis, IN, to Chicago, IL.	3.00
03/04/2011	EML	Travel from Eastern to Cleveland, OH.	3.50
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50

## Eastern Livestock

			HOURS
	CMP	Travel to Chicago, IL.	3.50
03/07/2011	EML	Travel from Cleveland, OH, to Eastern's offices in New Albany, IN.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
	PJO	Travel from Chicago, IL, to New Albany, IN.	3.50
03/11/2011	EML	Travel from Eastern offices in New Albany, IN, to Cleveland, OH.	3.50
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
	CMP	Travel to Chicago, IL.	3.50
	PJO	Travel from New Albany, IN, to Chicago, IL.	3.50
03/13/2011	CMP	Travel to New Albany, IN.	3.50
03/14/2011	EML	Travel from home to Eastern offices in New Albany, IN.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
03/16/2011	CMP	Travel to Chicago, IL.	3.50
03/18/2011	EML	Travel from Eastern offices in New Albany, IN, to home.	3.50
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
03/21/2011	EML	Travel from home to Eastern offices in New Albany, IN.	3.50
	CMP	Travel to New Albany, IN.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
03/25/2011	EML	Travel from Eastern offices in New Albany, IN, to home.	3.50
	CMP	Travel to Chicago, IL.	3.50
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
03/28/2011	EML	Travel from Cleveland, OH, to Eastern offices in New Albany, IN.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
03/29/2011	PJO	Travel from Chicago, IL, to New Albany, IN.	3.50
03/31/2011	CMP	Travel to Chicago, IL.	3.50
	EML	Travel from ELC offices in New Albany, IN, to Cleveland, OH.	3.50
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
	PJO	Travel from New Albany, IN, to Chicago, IL.	3.50
04/04/2011	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
	CMP	Travel to New Albany, IN.	3.50
04/05/2011	PJO	Travel from Chicago, IL, to New Albany, IN.	3.50
	PJO	Travel from New Albany, IN, to Indianapolis, IN.	2.30
04/06/2011	PJO	Travel from New Albany, IN, to Chicago, IL.	3.50
04/08/2011	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
	CMP	Travel to Chicago, IL.	3.50
04/11/2011	EML	Travel from Cleveland, OH, to Eastern offices in New Albany, IN.	3.50
	CMP	Travel to New Albany, IN.	3.50

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			HOURS	
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50	
04/13/2011	EML	Travel from New Albany, IN, to Cleveland, OH.	3.50	
04/15/2011	CMP	Travel to Chicago, IL.	3.50	
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50	
04/18/2011	EML	Travel from Cleveland, OH, to Eastern's offices in New Albany, IN.	3.50	
	CMP	Travel to New Albany, IN.	3.50	
04/22/2011	EML	Travel from New Albany, IN, to Cleveland, OH.	3.50	
	CMP	Travel to Chicago, IL.	3.50	
04/25/2011	EML	Travel from Cleveland, OH, to Baker & Daniels offices in Indianapolis, IN.	3.50	
	EML	Travel from Indianapolis to New Albany, IN.	2.30	
	PJO	Travel from Chicago, IL, to Indianapolis, IN.	3.00	
	PJO	Travel from Indianapolis, IN.	2.00	
	CMP	Travel to New Albany, IN.	3.50	
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50	
04/28/2011	EML	Travel from Eastern offices in New Albany, IN to Cleveland, OH.	3.50	
04/29/2011	CMP	Travel to Chicago, IL.	3.50	
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50	
		Travel at 1/2	452.20	86,736.50
02/01/2011	EML	Prepare schedule of actual cattle sale receipts from recent Superior sales against assumed net recovery values and attempt to reconcile material discrepancies thereto.	0.90	
02/04/2011	CMP	Prepare two Excel files for Liz Lynch regarding the Superior payments to suppliers where our customers paid us and forward purchase contract with concentration by parties in preparation for the calls we anticipate today and Monday.	0.40	
	CMP	E-mail exchange and research for Brian Christianson at Superior to satisfy their request for information.	0.50	
02/08/2011	EML	Meeting with J. Odle and M. Walpert of Superior, J. Knauer, Trustee, T. Hall of Baker, C. Bowles and J. Ames of Greenebaum regarding open contracts, assigned contracts and treatment of same by the Trustee for collection purposes, as well as further discussion regarding open accounts receivable related to same.	3.10	
	EML	Meeting with T. Hall of Baker and J. Knauer, Trustee, regarding proposed response to Superior regarding forward contract listed for sale by the Trustee.	0.80	
02/10/2011	EML	Telephone call with L. Thornberry regarding cattle which he purchased from ELC and for which Superior is seeking payment.	0.30	
	EML	Telephone call with J. Knauer regarding status of forward contract matters and L. Thornberry and Superior transaction.	0.30	

## Eastern Livestock

			HOURS
	EML	Review Superior open contract file for information relating to cattle with L. Thornberry.	0.60
02/11/2011	CMP	Research Suderman and Fousack receivables that Superior is claiming an interest in.	0.20
	AJO	Discussions with D. Good regarding tracing of paid invoices to payment checks, primarily for Superior Livestock.	0.30
02/28/2011	AJO	Review V. Weidman's analysis of Superior Livestock purchases; review and transpose relevant data to "CPapmaster" file of open cattle payables.	1.60
	CMP	Send a copy of a Superior contract to Jim Knauer.	0.20
03/01/2011	AJO	Complete review and transferring of relevant information from V. Weidman's Superior Livestock research to "CPapmaster" file including discussions with V. Weidman regarding items not matched.	3.10
03/09/2011	AJO	Begin reconciliation of Superior Livestock payables (two lists) to accounts payable records; extract lists to one file; isolate information to use as index for search; begin matching and documenting reconciliation.	2.30
03/15/2011	EML	Review Superior open accounts receivable file and reconcile Eastern cash receipts and open accounts receivable to same.	1.20
03/16/2011	EML	Review Superior open account letter and cross-reference same to Eastern shipping records in order to track open Eastern delivered cattle transactions.	1.20
	EML	Telephone call with M. Wahlert of Superior regarding reconciling of open accounts receivable schedule for cattle transacted between Eastern and Superior.	1.70
	EML	Telephone call with T. Odle of Superior regarding open transactions between themselves and Eastern.	0.30
03/17/2011	EML	Telephone call with K. Frye of Superior regarding reconciliation of transactions between Eastern, Superior and Nu Technologies.	0.90
03/21/2011	EML	Telephone call with T. Hall of Baker regarding process relating to Superior-disputed invoices and payment thereof.	0.70
	CMP	Prepare schedule for the Superior adversary proceeding on the cattle that the customers are not paying either Eastern or Superior.	3.40
	CMP	Telephone call with Terry Hall regarding the individual invoices that are the subject of Superior Livestock's claims that those are their accounts receivable.	0.60
03/22/2011	EML	Review Heritage summary of transaction detail as against Superior listing.	0.10
	CMP	Continue work on the Superior "receivable" schedule, update for payments made recently, locate the related ELC contract numbers and add to file, add status of payments made by our	

Eastern Livestock

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06/01/2011

		HOURS
	customers against the lots Superior is claiming as their receivables.	2.40
	CMP Add paid amount to the Superior exhibit to the adversary proceeding, determine which lots have not had invoices created and prepare supporting documentation for those \$586,000 in invoices.	2.20
03/29/2011	AJO Complete first round of Superior Livestock's reconciliation to accounts payable and continue follow up on unmatched items in Superior Livestock's October and early November delivery schedules.	5.20
03/30/2011	CMP Document invoices that Superior thinks are their receivables in the accounts receivable and accounts payable files.	3.50
	EML Telephone call with M. Wahlert of Superior regarding open accounts receivable reconciliation.	0.50
	EML Review open accounts receivable regarding Superior's schedule in order to identify all uninvoiced transactions.	0.40
	AJO Complete research related to the first round of Superior Livestock's reconciliation to accounts payable.	1.20
	AJO Copy "undelivered" Superior Livestock query information into Superior Livestock reconciliation file and begin testing file for matches.	1.70
	AJO Create combined shipping record for 11/1/2011-11/7/2011, 11/8/2011-11/14/2011 and combine 11/1/2011-11/14/2011 for use in Superior Livestock's reconciliation and use as reference for other tasks.	1.40
	AJO Begin review of Superior Livestock's "undelivered" list and research in shipping records.	0.50
03/31/2011	AJO Continue analysis of Superior Livestock's "undelivered" file by searching for lot numbers in trucking file and noting comments in both files; continue research of matches in download file.	4.70
	AJO Continue research related to the reconciliation of Superior Livestock's files to accounts payable file.	1.40
04/04/2011	AJO Research, in download file, unmatched early November Superior Livestock purchases per payables file.	2.80
	AJO Research unmatched post-receivership Superior purchases in download file.	3.10
	AJO Research Superior Livestock's accounts payable transactions in download file.	1.30
	AJO Transfer comments from C. Pierce's Superior research to Superior's accounts payable reconciliation workbook.	0.60
	AJO Review and match re-entered payables and note in the Superior accounts payable reconciliation file.	0.50
	EML Telephone call with C. Pierce regarding gathering information requested relating to Superior's open accounts receivable.	0.50
	CMP Research payments made by customers on invoices that Superior thinks are their invoices and identify the related contract numbers where possible.	1.40
	CMP Telephone call with Liz Lynch regarding Superior account reconciliation.	0.50

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			HOURS	
	CMP	Research transactions on shipping documents to identify the seller and buyer of cattle and make notation on the Superior A, B and C schedules if the buyer can be identified; research buyers in name and maintenance using the ship to city and state, backfill accounts payable schedule with Superior lots that and not who received the cattle or if Superior picked those cattle up.	4.40	
04/05/2011	AJO	Review Superior's reconciliation and download file, print selected items and discuss issues to be researched with S. Abbott.	1.10	
	AJO	Review B. Christensen of Superior Livestock's lists and transfer notes to Superior cattle sold list.	2.60	
	AJO	Supplement accounts receivable collection schedule with Superior lot numbers and note that Superior is claiming the sale.	0.80	
	AJO	Review Superior's reconciliation, summarize same and begin to reconcile categories.	1.30	
	PJO	Meeting with J. Knauer, T. Hall, J. Odle and C. Bowles to discuss issues raised by Superior Livestock.	0.80	
	CMP	Meeting with Superior after 341 meeting regarding cattle shipments that we haven't invoiced yet.	0.80	
04/11/2011	CMP	Investigation for Terry Hall regarding the Superior cattle sent to Friona, rejected and then sent to 7C Feedyard for feeding.	0.40	
04/12/2011	CMP	Review the Superior complaint filed this afternoon in bankruptcy court requesting a ruling on the forward contract issue.	0.30	
		Litigation Support Superior	73.00	27,238.50
03/07/2011	CMP	Review e-mail from Gary Seals' attorney regarding his receivables.	0.10	
	CMP	Prepare summary of issues related to Gary Seals and research missing invoices, review his attorney's letter and gather the documents that are responsive to his request, review inventory and customer lists to see if there are any issues there, prepare letter to his counsel and discuss language with Liz Lynch regarding fraudulent invoices and diverted checks, copy to Trustee.	1.90	
03/14/2011	CMP	Review Gary Seals and Willie Downs adversary proceeding complaints and send note to Harmony Mapps regarding need to see exhibit, also note that damages are not reduced by stop payments.	0.50	
	CMP	E-mail to Jim Knauer regarding Seals and Downs complaints.	0.10	
	CMP	Review exhibits to Willie Downs and Gary Seals litigation and match to the receivable database to determine if we reflect certain checks that were diverted that were previously unknown to us.	0.90	
03/18/2011	EML	Telephone call with P. O'Malley regarding diverted check schedule and possible edits thereto.	0.30	
	EML	Telephone call with H. Mappes of Baker regarding diverted check exhibits and edits thereto.	0.40	

## Eastern Livestock

			HOURS	
	EML	Prepare reconciliation of diverted/paid/redirected payment schedule for inclusion in complaints related to G. Seals and W. Downs.	5.70	
	AJO	Discussions with L. Lynch regarding misdirected checks; review lists for W. Downs and G. Seals; discussion with D. Good regarding same; review files with misdirected checks; review other accounts receivable files for copies of misdirected checks; discussions with D. Good and review of her lists of checks misdirected to W. Downs and G. Seals, suppliers and other checks per S. McDonald's lists.	2.40	
	AJO	Begin preparation of revised schedules of misdirected checks; review and analyze list of adjustments prepared by L. Lynch; prepare schedule beginning with list prepared by attorneys and note adjustments to same.	2.20	
	PJO	Telephone conversation with L. Lynch regarding supporting documents for possible litigation against Seals & Downs.	0.30	
03/21/2011	EML	Review complaint language and modification of existing diverted check schedule for submission to Baker and Daniels to be included in the complaint.	1.50	
	EML	Telephone call with H. Mappes of Baker regarding modifications to Exhibit A and language in complaint.	0.20	
	AJO	Continue and complete preparation of misdirected check schedule.	4.70	
	AJO	Prepare exhibits for W. Downs' and G. Seals' endorsed payments.	0.40	
03/22/2011	EML	Review and distribute revised versions of exhibits to Seals and Downs complaints to H. Mappes of Baker.	0.20	
	EML	Review diverted check schedule and prepare response and revisions thereto in e-mails to H. Mappes of Baker.	0.30	
	AJO	Revise Exhibits A for W. Downs and G. Seals and send revised Exhibits to L. Lynch.	0.30	
04/13/2011	CMP	Prepare a summary of details regarding Gary Seals unpaid invoices; send e-mail to Terry Hall to find out who in that firm is working on Gary Seals' settlements.	0.40	
04/26/2011	EML	Review G. Seals' transactional documents in order to prepare for meeting Thursday.	1.10	
	EML	Meeting with C. Pierce regarding information which needs to be gathered for G. Seals' meeting.	0.40	
	CMP	Discussion with Liz Lynch regarding analysis of the check kiting scheme as it may relate to G. Seals.	0.40	
04/28/2011	EML	Review information on G. Seals transactions in order to pass data to Baker & Daniels before their meeting.	1.10	
	CMP	Prepare exhibit package for today's meeting with Gary Seals which includes the invoices for "air cattle" that he owes Eastern and "air cattle" that he sold to Eastern .	0.90	
		Litigation Support Seals/Downs	26.70	10,070.50
04/04/2011	EML	Review R. Nichols' affidavit in order to determine which ELC		

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			HOURS	
		transaction is involved and further determination of paper trail behind statements made by R. Nichols.	0.40	
04/22/2011	EML	Review R. Nichols and VTIK transactions in order to confirm additional forms of unsupported transactions not previously identified.	0.50	
		Litigation Support Nichols	0.90	346.50
12/30/2010	PJO	Review documents supporting allegations of a check kiting scheme between Eastern Livestock, T. Gibson and J&L Cattle.	0.40	
01/21/2011	EML	Prepare list of questions relating to information to be requested of T. Gibson for the examination on Monday including documents, parties, transactions and people.	3.50	
	CMP	Prepare questions for the Tommy Gibson 341 meeting this coming Monday.	0.80	
01/23/2011	EML	Review, edit and distribute questions to Baker for the TPG 341 meeting on Monday.	1.70	
01/27/2011	EML	Meeting with D. Caruso, counsel to trustee for T. Gibson, K. Pry, trustee for T. Gibson, and J. Knauer, trustee for ELC, regarding results of meeting regarding seized accounts, missing cattle and other asset identification issues.	0.50	
03/15/2011	CMP	Discuss 401-head of cattle that Tommy Gibson's trustee is claiming as hers and review evidence that leads us to believe that these are Eastern's cattle.	0.20	
04/04/2011	CMP	Review facsimilie from Cline Wood directed to Dave DuFour regarding Tommy Gibson's general liability insurance, call to Julie Steinbeck at Cline Wood and send her information for Gibson's Chapter 7 Trustee.	0.30	
04/05/2011	CMP	Brief meeting with Jim Knauer regarding property on Tandy Road in Lanesville, IN, and payment of related taxes.	0.20	
04/20/2011	EML	Review T. Gibson's proof of claim.	0.30	
	EML	Review information pertaining to the GP Cattle transactions received from Baker Hostettler, who is representing GP Cattle in a criminal investigation in order to determine contents of files.	1.20	
04/21/2011	EML	Review documentation provided by D. Donnellon regarding persons of interest and make suggested additions thereto.	0.50	
04/26/2011	CMP	Search for e-mail explaining how to get into Baker & Daniels' virtual dataroom to view the Your Community Bank production.	0.40	
04/27/2011	EML	Review data being gathered from Your Community Bank's bank statements.	0.30	
	AJO	Download, review, and label files from Baker & Daniels' system for Your Community Bank and copy files to the shared drive.	1.60	
	AJO	Review T. Gibson's Your Community bank files, listing any		

Eastern Livestock

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06/01/2011

			HOURS	
		significant deposits or disbursements to non-ELC entities for August through November 2010.	2.20	
04/28/2011	EML	Review Your Community Bank's statements in order to evaluate nature of business activity.	0.30	
	CMP	Continue review of Tommy Gibson's personal bank accounts for 2009 and 2010, create summary of ADM transactions and "other" unusual transactions including kite transaction.	4.10	
04/29/2011	CMP	Finish Thomas P. Gibson's and ADM/Ruffenacht's analysis for 2009 and 2010 on the receipt side and 2010 on the disbursements side as Your Community Bank did not provide canceled checks for 2009.	1.00	
		Lit. Sup. Thomas P. Gibson	19.50	7,366.50
12/28/2010	EML	Review of additional paperwork relating to the East West Trucking and Cattlemen's transactions including review of East West Trucking QuickBooks financial statements in order to attempt to track movement of cattle purported to have been purchased by them from ELC.	2.80	
	CMP	Review the general ledger of East West Trucking Co. and determine that there is no inventory account or anything that appears to be cattle-related.	1.10	
	CMP	Review checks that were made out to East West Trucking Co. that were actually deposited into Eastern Livestock.	0.20	
01/11/2011	CMP	Meeting with Susie Abbott to prepare for the East West Trucking hearing tomorrow and review 15 lots of paperwork and prepare summary memo for Liz Lynch.	3.10	
	CMP	Review information available for the East West Trucking "note" receivable and request that the supporting documentation be obtained.	0.20	
	EML	Review file sent by J. Young's counsel to East West Trucking's trustee regarding financed cattle for which ELC has not been fully-compensated including conversation with ELC personnel who have been researching transactions.	1.30	
01/12/2011	CMP	Review information related to Cattlemen's and East West Trucking that Susie Abbott prepared in preparation for the meeting with Cattlemen's.	0.50	
	EML	Prepare for court hearing including an analysis of cattle on feed by location with associated values and the production of supporting documents regarding the Cattlemen's transactions and values associated therewith.	2.30	
	EML	Attend court hearing on East West Trucking regarding treatment of proceeds on Cattlemen's transactions.	2.00	
01/14/2011	EML	Prepare summary questions and information needs to be obtained by T. Grett during site visits and both Cattlemen's and Schaller Brothers and distribution of same to T. Grett, Baker and Daniels and J. Knauer.	1.30	
01/17/2011	AJO	Review yard sheets and related documents; scan relevant		

Eastern Livestock

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06/01/2011

			HOURS
		documents for forwarding to L. Lynch to send to T. Grett for investigation at Cattlemen's Feedlot.	0.40
	AJO	Research Cattlemen's invoices and e-mail same to L. Lynch.	0.40
01/18/2011	TG	Telephone calls to and from L. Lynch regarding Cattlemen's I visit, Cattlemen's I and Cattlemen's II questions, lawyers talk and viewing of cattle.	0.50
	TG	Meeting with R. Heitschmidt, manager of Cattlemen's I, regarding East West Trucking's cattle lots on list, questions on lots and viewing of cattle.	1.30
	TG	Meeting with T. Wright, manager of Cattlemen's II, regarding East West Trucking's cattle lots and viewed lots.	0.80
	EML	Telephone conversations with T. Grett regarding scope of work to be performed at Cattlemen's and issues related thereto.	0.50
01/19/2011	EML	Telephone call with R. Stanley of Baker regarding East West Trucking documents and any possible additional documents required.	0.30
	EML	Review borrowing base certificates in order to track inventory reporting of activity associated with East West Trucking transactions, noting when it was reported to the bank and when it was relieved from inventory.	1.20
	EML	Prepare schedule of movement of East West Trucking's cattle through borrowing base.	0.30
	CMP	Gather information for Jim Carr related to East West Trucking purchases from Eastern Livestock.	0.30
	CMP	Prepare package of documents for East West Trucking invoices for financed transactions at Cattlemen's.	0.90
	CMP	Finalize the package of information to Robert Stanley at Baker for the East West transactions, research examples of Cattlemen's checks going into Eastern Livestock and prepare a summary memo.	1.00
	AJO	Research East West Trucking files related to search for assets; trace last two checks into download file; review detail for last two checks and request J. Finchum to review trucking files to determine where loads originated and were delivered; briefly review documents copied by J. Finchum.	1.20
01/24/2011	AJO	Review Cattlemen's check to East West Trucking to determine how they were recorded.	0.70
01/25/2011	AJO	Discussions with L. Lynch and D. Good regarding Cattlemen's checks to East West Trucking and tracing same into general ledger.	0.30
02/01/2011	EML	Prepare documentation of completed Cattlemen's to East West Trucking transactions and Excel worksheet detailing each step of transaction for submission to Baker and Daniels.	0.90
02/02/2011	EML	Review Cattlemen's deposit activity into Fifth Third in order to identify close out sheet deposits as requested by B. Stanley of Baker.	0.40
	EML	Review Massouh letter to T. Hall of Baker regarding information	

## Eastern Livestock

			HOURS	
		demands.	0.20	
	EML	Discussion with S. Abbott of ELC regarding required information to support the Cattlemen's transactions.	0.20	
	EML	E-mail to D. DeNeal of Baker regarding questions relating to Massouh's correspondence relating to the Cattlemen's transactions.	0.10	
	EML	Review requested information sought by Baker and Daniels relating to Cattlemen's transactions and direct ELC to assemble same.	1.00	
02/03/2011	AJO	Review of ledger download file for recording of Cattlemen's and East-West Trucking transaction, specifically related to posting of mark-up and commission contra-expense.	1.20	
	EML	Review ELC source documents related to Lot #1398 regarding cattle sold to East West Trucking and shipped to Cattlemen's and identify additional pieces of needed information prior to submission to Baker and Daniels.	1.00	
02/08/2011	PJO	Research nature of motion for relief from stay filed by Cattlemen's and objection filed thereto.	0.50	
02/09/2011	EML	Review Cattlemen's incremental documentation of lot numbers 1338, 1339, 1340 and 1341.	0.50	
02/24/2011	EML	Review yard sheet information relating to Eastern Cattle on feed at Cattlemen's in order to respond to R. Stanley at Baker for upcoming call.	1.70	
03/25/2011	EML	Review Cattlemen's e-mails from Baker in order to determine if prior schedule will address the open issues and distribution of same to J. Knauer, Trustee, and T. Hall, R. Stanley and J. Carr of Baker.	0.40	
04/05/2011	AJO	Review T.P. Gibson and East-West Trucking notes receivable files and e-mail documents with notes to L. Lynch, P. O'Malley and C. Pierce.	0.60	
04/12/2011	EML	Review East West Trucking's proof of claim for accuracy against Eastern's records.	1.10	
	CMP	Review Eastern Livestock's claim in the East West bankruptcy matter.	0.30	
	AJO	Analyze East West Trucking's claim.	0.60	
		Lit. Sup. East West Trucking	35.60	12,844.00
01/03/2011	CMP	Telephone call with Chad Thomas regarding Texas Interpleader, and follow up with Vickie Weidman to determine why the cattle were not invoiced.	0.50	
	CMP	Telephone call with Ed Strickland regarding Kansas Interpleader.	0.50	
	CMP	Telephone call with Tommy Bynum regarding our earlier conversation with Chad Thomas and the interpleader.	1.10	
01/06/2011	CMP	Update the interpleader schedule and the cattle on feed to		

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			HOURS
		reflect recent activity and information that will change the outcome of our projections.	1.10
01/10/2011	EML	Review interpleader actions versus outstanding accounts payable summary work paper prepared by C. Pierce of DSI.	0.40
	EML	Review interpleader actions and create summary file of counterparties involved in each case for purposes of tracking accounts payable behind interpleader funds.	0.80
01/12/2011	CMP	Meeting with L. Lynch, J. Knauer and creditors regarding the Interpleader actions and forward contracts (portion of larger meeting).	0.70
	EML	Attend meeting with creditors at ELC offices with parties to interpleader actions in order to further discussions regarding reaching agreement on those actions.	1.50
01/13/2011	AJO	Deliver interpleader binders to copy shop for preparation of binders.	0.70
01/14/2011	AJO	Discussion with J. Finchum requesting copying of Texas interpleader binders; review of completed batches.	0.60
	EML	Review information contained in various binders relating to interpled funds in order to further research against ELC source documents.	2.70
01/17/2011	CMP	Review the exhibits to the Texas Interpleader and modify them for all new data points including ELC invoice number, state of origin and status of payment of the underlying supplier invoice.	0.50
	CMP	Review exhibits to the Texas Interpleader and compare to the physical documents to determine how much support was provided and then begin researching the underlying payables/suppliers and document findings.	1.70
	CMP	Telephone call with Eddie Strickland requesting an update from me regarding the Colorado Interpleader and the status of venue.	0.20
	AJO	Review Texas interpleader documents; scan exhibits, convert to Excel files and correct conversion errors.	1.00
	AJO	Review Texas interpleader files and verify mathematical accuracy of same.	0.30
	AJO	Review Friona and Cactus Feeder interpleader documents and trace same to ELC sales invoices and Superior Livestock schedules and document same.	1.60
01/18/2011	CMP	Further review of the records provided by the Five Rivers, et al. interpleader and reconcile all of the numbers to our receivable records and supplier records and identify the state of origin and the number of rejects if any.	1.70
	CMP	Analysis of interpleader claims made by J&F operating under the business names of Five Rivers, J&F, Cimмерon, Yuma Feedlots and others, research each invoice to determine if the supplier has been paid, if the Debtor has been paid, what state the cattle originated in and whether Superior was an intermediary.	2.30
	AJO	Analysis of J&L interpleader including tracing of invoices to accounts receivable; investigation of returned checks with D.	

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		HOURS
	Good and documentation of transactions.	1.60
	AJO Research J&L interpleader for "cattle payments not processed".	0.80
	AJO Research J&L interpleader for "adjustments to purchases for which payment was stopped".	0.70
	AJO Research J&L interpleader for "age and source verification cattle funds".	0.50
	AJO Research J&L interpleader for "Eastern Contracts Down Money Calculation".	0.30
	AJO Research J&L interpleader related to down payment received and market losses; extract J&L contract information from forward sales contract file; review contracts file and verify down payment and note information matching and not matching; document work performed interpleader exhibit, combining Exhibits E and F.	2.30
01/19/2011	CMP Review of J&F down money and damages to be added to the schedule summarizing the interpleader impact.	0.30
	CMP Revisit Texas interpleader data in light of the new information received on payables related to those invoices and how it effects the "self help" invoices.	0.20
	CMP Continue research and tracing of Texas interpleader invoices through to the underlying payables and document same.	1.70
	AJO Continue review of J&F interpleader files; continue analysis and documentation of findings, noting changes to schedule and items that require confirmation or additional documentation.	1.10
	AJO Follow up on Friona interpleader; research source of cattle listed as "Eastern" on Exhibit; discussion with V. Weidman requesting research regarding same; review documentation supplied by V. Weidman; research in Friona interpleader exhibits; document findings.	1.20
	AJO Research Cactus interpleader to add additional information to our schedule.	1.20
01/20/2011	EML Telephone call with Sheriff S. Sanders regarding T. Bynum's sale of cattle through ELC to Friona and status of interpleader actions.	0.20
	CMP Further revisions of the schedule and related memo for the Texas interpleader response and request research from staff on certain Eastern invoices.	1.70
	AJO Continue research of the J&F interpleader Exhibits E and F and supporting documentation for same.	0.70
	AJO Research regarding Cactus interpleader to add additional information; discussion with S. Abbott requesting research and incorporate findings into exhibit.	0.80
	AJO Organize personal Texas interpleader files.	0.20
01/21/2011	CMP Discussion with Beth Royalty regarding the proof of purchase of 108-head of cattle that are part of the Friona/Texas interpleader.	0.50
01/25/2011	CMP Update interpleader schedules for the invoices open in accounts receivable that are not included in the Interpleader.	2.80
	CMP Continue researching the customer invoices that were interplead and trace through to the related payable.	1.30

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		HOURS
	CMP Trace Interpleader payables to the new cattle payable schedule created by Viewtech so that the statements and schedules will be up-to-date.	1.90
	CMP Telephone call with Robert Nichols regarding the purchase invoice that he paid for that is included in the Interpleader.	0.30
01/26/2011	CMP Finalize review of all documents supporting the letter supporting the estate's findings regarding the Texas Interpleader's exhibits, additional invoices not included and supplier invoices paid and not credited to Eastern Livestock, finalize document preparation and send to Liz Lynch and Pat O'Malley for review.	2.90
	EML Review interpleader summary memo and edit changes thereto.	0.50
	EML Review interpleader summary memo and make suggested changes thereto.	0.30
	PJO Analysis of information gathered on the Texas Interpleader actions.	1.60
01/27/2011	CMP Prepare e-mail to Pat O'Malley responsive to his questions regarding the Texas Interpleader memo to the trustee and related schedule, e-mail him the invoices requested.	0.40
	CMP Research Invoice #316295 and what happened to the 66-head of cattle that were included in the interpleader.	0.50
	CMP Research how we can identify the customers of the 1589 head cut from the Edmonton branch that are included in the Texas Interpleader.	1.80
	PJO Continue analysis of the Texas Interpleaders and reconciliation to the records at Eastern Livestock.	1.50
01/28/2011	CMP Telephone call with Eddie Strickland regarding the Colorado Interpleader.	0.20
	PJO Review of additional information received on the Cactus Interpleader.	0.20
01/31/2011	PJO Update Interpleader spreadsheets for latest information available.	0.40
	CMP Record in the cattle payable spreadsheet all of the vendor invoices related to the Texas interpleaders and mark the customer name, the invoice number and the amount per the interpleader, noting those where the cost is greater than the receivable.	3.40
02/01/2011	CMP Review cover memo to the Texas interpleader, mark up and send back to Pat O'Malley.	0.30
	PJO Prepare summary of the Texas Interpleaders' analysis.	0.70
	PJO Prepare cover memo of results of the Texas Interpleader analysis.	0.80
02/02/2011	PJO Compile files on Texas Interpleader analysis and forward to L. Lynch for further distribution.	0.20
02/04/2011	EML Prepare e-mail to B. Stanley of Baker regarding outstanding account receivable balances to certain of the state interpleader cases.	0.20

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			HOURS
02/08/2011	CMP	Telephone call with Marvin Miller regarding his claim in the Texas interpleader and his question on what our records indicate.	0.20
	PJO	Analysis of transactions referenced in the Kansas interpleader.	1.80
	PJO	Analysis of transactions referenced in the Fredin Brothers interpleader.	1.20
02/09/2011	PJO	Further analysis of the Fredin interpleader including a telephone call with M. Hohnenberger regarding a missing invoice.	0.60
	PJO	Summarize all of the interpleaders information into one worksheet.	0.60
02/15/2011	PJO	Update analysis of the Kansas Interpleader based on additional information provided by the Eastern staff.	0.80
	PJO	Update summary of all interpleaders based upon further analysis performed.	0.30
02/16/2011	AJO	Review and trace interplead invoices from accounts receivable tracing schedule, if not paid, into accounts payable records, documenting same; research in invoice files as necessary.	1.20
03/08/2011	EML	Telephone call with A. Dietrich regarding cattle shipped to Friona and involved in interpleader for which he is not listed as a creditor of Eastern.	0.40
	EML	Review and prepare analysis of transactions involved in the Friona interpleader action which pertain to transactions for the period between the end of October and the first week and a half of November in order to provide clarity to nature and extend of related transaction at Eastern.	4.30
	CMP	Telephone call with Robert Nickols regarding his unpaid invoice that is stuck in the Interpleader.	0.20
03/16/2011	EML	Review interpleader analysis file so as to respond to questions raised by R. Stanley of Baker.	0.20
04/08/2011	PJO	Correspondence with R. Stanley regarding issues with additional invoices being issued to parties involved with the interpleaders.	0.20
04/12/2011	CMP	Review pleading drafted by the Texas Interpleader's counsel regarding their motion for a protective order against First Bank's request for discovery that is overreaching and inefficient.	0.40
04/14/2011	CMP	Revise Texas interpleader report given the fact that new invoices have been written for shipments made and not invoiced and invoices that were put back into receivables after they were credited off.	1.60
	CMP	Cactus and Friona Interpleader update and address new invoices that should be added to analysis.	1.50
04/20/2011	EML	Prepare summary e-mail and interpleader analysis to J. Knauer, trustee, and Baker & Daniels in order to address A. Dietrich's transaction involved in the Friona interpleader.	0.50

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	HOURS	
Lit. Sup. Interpleaders	74.10	29,223.50
FOR THE FOREGOING PROFESSIONAL SERVICES RENDERED:	<u>2349.70</u>	<u>816,837.00</u>

RECAPITULATION

<u>CONSULTANT</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
P. J. O'Malley	69.80	\$267.50	\$18,671.50
P. J. O'Malley	2.90	525.00	1,522.50
P. J. O'Malley	184.10	535.00	98,493.50
C. M. Pierce	115.50	182.50	21,078.75
C. M. Pierce	550.20	365.00	200,823.00
A. J. Omori	112.00	185.00	20,720.00
A. J. Omori	0.20	360.00	72.00
A. J. Omori	581.80	370.00	215,266.00
T. Grett	34.00	62.50	2,125.00
T. Grett	32.70	125.00	4,087.50
E. M. Lynch	3.50	187.50	656.25
E. M. Lynch	112.80	192.50	21,714.00
E. M. Lynch	22.00	375.00	8,250.00
E. M. Lynch	528.20	385.00	203,357.00

TOTAL CURRENT WORK 816,837.00

BALANCE DUE \$816,837.00